



2024 Development Charges Background Study

City of Kingston

This report consolidates the December 17, 2024, Background Study, the February 3, 2025 Addendum Report, and the May 13, 2025 Addendum #2 Report

May 13, 2025

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List of Acronyms and Abbreviations

Acronym	Full Description of Acronym
ATMP	Active Transportation Master Plan
A.M.P.	Asset management plan
CANSIM	Canadian Socio-Economic Information Management System (Statistics Canada)
D.C.	Development Charges
D.C.A.	<i>Development Charges Act, 1997</i> , as amended
F.I.R.	Financial Information Return
G.F.A.	Gross floor area
JCB	John Counter Boulevard
km	Kilometre(s)
KTMP	Kingston Transportation Master Plan
NETS	North End Trunk Sewer
N.F.P.O.W.	No fixed place of work
OLT	Ontario Land Tribunal
O. Reg.	Ontario Regulation
P.O.A.	<i>Provincial Offences Act</i>
P.P.U.	Persons per unit
S.D.U.	Single detached unit
sq.ft.	square foot/feet



Executive Summary



Executive Summary

1. The report provided herein represents the Development Charges (D.C.) Background Study for the City of Kingston (City) required by the *Development Charges Act, 1997*, as amended (D.C.A.). This report has been prepared in accordance with the methodology required under the D.C.A. The contents include the following:
 - Chapter 1 – Introduction and overview of the legislative requirements of the D.C.A.;
 - Chapter 2 – Review of the City’s present D.C. policies;
 - Chapter 3 – Summary of the anticipated residential and non-residential development for the City;
 - Chapter 4 – Approach to calculating the D.C.;
 - Chapter 5 – Review of the historical level of service, increase in capital needs, identification of future capital costs to service the anticipated development, and related deductions and allocations;
 - Chapter 6 – Calculation of the D.C.s;
 - Chapter 7 – D.C. policy recommendations and rules; and
 - Chapter 8 – By-law implementation.
2. D.C.s provide for the recovery of growth-related capital expenditures from new development. The D.C.A. is the statutory basis to impose these charges. The methodology required to determine the charges is detailed in Chapter 4; a simplified summary is provided below.
 - 1) Identify amount, type, and location of the anticipated development;
 - 2) Identify the increase in need for service to accommodate growth;
 - 3) Identify capital costs to provide services to meet the needs;
 - 4) Deduct:
 - Grants, subsidies, and other contributions;
 - Benefit to existing development;
 - Amounts in excess of 15-year historical service calculation; and
 - D.C. reserve funds (where applicable);



- 5) Net capital costs are then allocated between residential and non-residential development types; and
 - 6) Net costs divided by the anticipated development to provide the D.C.
3. Subsequent to the passage of the City's 2019 D.C. By-law 2019-116, a number of amendments to the D.C.A. have taken place. These changes have been incorporated throughout the report and in the draft by-law, as necessary. The legislative amendment to the D.C.A. include the following (details of each Act are provided in Chapter 1 of this report):
- Bill 108: *More Homes, More Choice Act, 2019*
 - Bill 138: *Plan to Build Ontario Together Act, 2019*
 - Bill 197: *COVID-19 Economic Recovery Act, 2020*
 - Bill 213: *Better for People, Smarter for Business Act, 2020*
 - Bill 109: *More Homes for Everyone Act, 2022*
 - Bill 23: *More Homes Built Faster Act, 2022*
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 - Bill 134: *Affordable Homes and Good Jobs Act, 2023*
 - Bill 185: *Cutting Red Tape to Build More Homes Act, 2024*

A summary of some of the amendments is outlined below:

- Limiting D.C. eligible services;
- Historical level of service calculation extended to a 15-year average;
- Capital cost definition revised to remove prescribe services for which land or an interest in land will be restricted (no services currently prescribed);
- Annual installment payments for rental and institutional development, in six equal payments commencing at occupancy;
- The determination^[1] of D.C.s for development occurring within two years of a site plan or zoning by-law amendment planning approval for applications received and approved between January 1, 2020, and June 5, 2024, and for development occurring within 18 months of a site plan or zoning by-law amendment planning approval for applications received on or after January 1, 2020, where approval has not been granted prior to June 6, 2024;

^[1] With charges determined at the time of planning application.



- Maximum interest rate for installments and the determination of D.C.s for eligible site plan and zoning by-law amendment applications set at the average prime rate plus 1%;
 - Statutory D.C. exemptions for additional residential units (up to a third dwelling unit), affordable units, attainable units, affordable inclusionary zoning units, non-profit housing, and universities receiving ongoing funding from the Province;
 - Mandatory D.C. discount for rental housing based on the number of bedrooms within a dwelling unit;
 - Term of a D.C. by-law extended from 5 years to 10 years;
 - Requirement for municipalities to spend or allocate at least 60% of their D.C. reserve fund at the beginning of the year for services related to a highway;
 - Requirements related to the annual D.C. reserve fund Treasurer's statement;
 - Provision to allow minor amendments to D.C. by-laws concerning by-law expiry dates; and
 - D.C. public notice requirements.
4. The growth forecast (provided in Chapter 3), summarized in Table ES-1, on which the D.C. is based, projects the following population, housing, and non-residential employment, and associated gross floor area (G.F.A.) for the 10-year, 27-year, and for the current urban boundary build-out period. Note that the current urban boundary build-out period is used for the purposes of calculating the water, wastewater, and stormwater (urban services) D.C.s. However, there is also growth in the rural areas during this time horizon, as noted in Chapter 3 and Appendix A, however, the rural growth is not included in the urban services D.C.s.



Table ES-1
City of Kingston
Summary of Anticipated Municipal-wide D.C. Residential and
Non-Residential Development

Measure	City-Wide 10 Year Mid-2024 to Mid-2034	City-Wide 27 Year Mid-2024 to Mid-2051	Urban Area Mid-2024 to Current Urban Boundary Buildout
(Net) Population Increase	22,598	56,381	40,015
(Gross) Population Increase in New Households*	22,393	55,554	39,343
Residential Unit Increase	10,918	27,243	20,680
Non-Residential Employment Increase	11,855	25,999	17,620
Non-Residential Gross Floor Area Increase (sq.ft.)	10,596,900	22,808,900	14,088,200

* Growth includes population in both permanent, off-campus student housing, and institutional households.

5. The capital needs arising from the anticipated development, including the gross capital costs, applicable deductions, and D.C.-recoverable costs are discussed in detail in Chapter 5.
6. The D.C.A. requires that the background study identify the total capital costs for each service to be incurred over the term of the proposed by-law (i.e., 10 years) as well as the allocation of these costs to existing and future development. Table ES-2 provides a summary the capital costs and allocation to existing and future development aggregated for all services over the term of the by-law. A summary of the costs and allocation, by service, is provided in Table 6-11 of this D.C. Background Study.

In total, gross capital costs of approximately \$912.74 million are forecast for the 10-year by-law term. These capital costs have been identified through discussion with City, County, and Utilities Kingston staff, as well as through master plans, and capital budgets/forecasts. A portion of these 10-year capital costs, approximately \$23.20 million, relate to the needs of growth beyond the



forecast period (i.e., are related to growth in the post forecast periods). These costs are not included in the D.C. calculation, however, will be considered in future D.C. studies. Other deductions in the determination of the D.C. recoverable costs include approximately \$340.73 million related to the portion of capital projects that will benefit the existing development, \$29.67 million related to costs associated services not eligible for D.C. funding, and \$63.01 million related capital costs anticipated to be funded through grants, subsidies, and other contributions.

The resultant net D.C. recoverable costs included in the calculations for capital works anticipated over the 10-year forecast period totals approximately \$456.12 million, of which \$292.69 million is attributed to the forecast residential development and \$163.43 million allocated to the forecast non-residential development.

Table ES-2
City of Kingston
Summary of Capital Costs Anticipated During the Term of the By-law

Description	Value (2024\$)
Total gross expenditures planned over the next 10 years	\$912,736,345
Less: benefit to existing development	\$340,734,621
Less: post planning period benefit	\$23,196,200
Less: costs associated with D.C.-ineligible services	\$29,674,530
Less: Grants, subsidies, and other contributions	\$63,009,111
Net costs to be recovered from D.C.s. over the term of the by-law	\$456,121,883

7. At present, the City imposes D.C.s on residential and non-residential development in accordance with By-Law 2019-116, as amended. The City is undertaking a D.C. public process and anticipates passing a new D.C. by-law for the services identified in the D.C. Background Study. The statutory mandatory public meeting has been set for March 18, 2025, with adoption of the D.C. by-law anticipated for May 20, 2025.



The following services and class of services are included in the calculated charges for the anticipated municipal-wide development over the 10-year forecast period:

- Fire Protection Services;
- Policing Services;
- Transit Services;
- Ambulance Services;
- Parks and Recreation Services;
- Library Services;
- Waste Diversion Services;
- *Provincial Offences Act* Including By-law Enforcement and
- Growth-Related Studies (class of services).

The charges for Services Related to a Highway are calculated based on the anticipated development for the 27-year forecast period.

The charges for the following services are calculated based on the anticipated development within the City's current urban boundary over an urban build-out forecast period:

- Stormwater Services;
- Water Services; and
- Wastewater Services.

Table ES-3 provides the calculated D.C.s for residential and non-residential developments by service/class of service.



Table ES-3
City of Kingston
Calculated Schedule of Development Charges

Services/Class of Services	RESIDENTIAL					NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 bedrooms +	Apartments - Bachelor and 1 Bedroom	Special Care/Special Dwelling Units	Industrial (per sq.ft. of Total Floor Area)	Non-Industrial (per sq.ft. of Total Floor Area)
Municipal Wide Services:							
Services Related to a Highway	6,793	5,540	4,592	3,110	2,646	1.43	4.29
Transit Services	1,300	1,060	879	595	506	0.27	0.79
Fire Protection Services	1,665	1,358	1,126	762	649	0.34	1.01
Policing Services	333	272	225	152	130	0.07	0.21
Parks and Recreation Services	7,031	5,734	4,753	3,219	2,739	0.15	0.43
Library Services	897	732	606	411	349	0.02	0.06
Provincial Offences Act including By-Law Enforcement	21	17	14	10	8	0.00	0.01
Ambulance	303	247	205	139	118	0.06	0.19
Waste Diversion	282	230	191	129	110	0.06	0.17
Municipal Wide Class of Services:							
Growth-Related Studies	78	64	53	36	30	0.02	0.05
Total Municipal Wide Services/Class of Services	\$18,703	\$15,254	\$12,644	\$8,563	\$7,285	\$2.42	\$7.21
Urban Services:							
Wastewater Services	9,068	7,395	6,130	4,152	3,532	3.53	10.83
Water Services	4,497	3,667	3,040	2,059	1,752	1.78	5.46
Stormwater Services	712	581	481	326	277	0.30	0.90
Total Urban Services	\$14,277	\$11,643	\$9,651	\$6,537	\$5,561	\$5.61	\$17.19
GRAND TOTAL RURAL AREA	\$18,703	\$15,254	\$12,644	\$8,563	\$7,285	\$2.42	\$7.21
GRAND TOTAL URBAN AREA	\$32,980	\$26,897	\$22,295	\$15,100	\$12,846	\$8.03	\$24.40



8. Tables ES-5 to ES-10 provide a comparison of the D.C.s currently imposed in the City and the calculated charges herein. These comparisons are provided for the following residential dwelling unit types: single detached, other multiples, bachelor and one-bedroom apartment, and apartment with two or more bedrooms. Comparisons are also provided for non-residential (industrial and non-industrial) development within the urban serviced area, on a per square foot (sq.ft.) of gross floor area (G.F.A.).

The calculated charges for new development within the urban serviced area of the City are \$32,980 for a single detached residential dwelling unit, representing an increase of 6.3% (\$1,954) over the City's current 2024 D.C.s for the same type of residential dwelling units. The charges for other multiples are \$26,897 representing an increase of 10.74% (\$2,608). Charges for apartments with two or more bedrooms are \$22,295, reflecting an increase of 8.17% (\$1,684) and charges for bachelor and one-bedroom apartments are \$15,100, reflecting an increase of 19.75% (\$2,490) over the respective current charges. The differences in the magnitude of the increase are reflective of changes in dwelling unit occupancy exhibited between the 2016 and 2021 Census periods.

The calculated non-residential D.C.s for new development within the urban serviced area are \$8.03 per sq.ft. of G.F.A. for industrial development, representing a 32.52% (\$3.87) decrease compared to current 2024 charges. The proposed charge for non-industrial development types of non-residential development (i.e. commercial and institutional) totals \$24.40 per sq.ft. of G.F.A., representing a 2.67% (\$0.67) decrease compared to current charges.



Table ES-5
City of Kingston
Single Detached Residential Dwelling Unit D.C. Comparison

Services/Class of Services	Current	Calculated - as of Dec. 17, 2024	Calculated - As per Addendum 1	Calculated - As per Addendum 2
City-Wide Services:				
Services Related to a Highway	11,494	7,004	6,835	6,793
Transit Services	1,749	1,648	1,300	1,300
Fire Protection Services	757	1,783	1,665	1,665
Policing Services	379	370	333	333
Parks and Recreation Services	3,558	7,191	7,024	7,031
Library Services	1,442	900	897	897
Provincial Offences Act including By-Law Enforcement	-	21	21	21
Ambulance	-	317	303	303
Waste Diversion	100	249	248	282
City-Wide Class of Services:				
Growth-Related Studies	387	76	77	78
Total City-Wide Services/Class of Services	\$19,866	\$19,559	\$18,703	\$18,703
Urban Area Services:				
Wastewater Services	8,742	11,607	9,502	9,068
Water Services	2,418	4,646	4,497	4,497
Stormwater Services	-	712	712	712
Total Urban Area Services	\$11,160	\$16,965	\$14,711	\$14,277
Grand Total - Urban Area Services/Class of Services	\$31,026	\$36,524	\$33,414	\$32,980

Table ES-6
City of Kingston
Other Multiples D.C. Comparison

Services/Class of Services	Current	Calculated - as of Dec. 17, 2024	Calculated - As per Addendum 1	Calculated - As per Addendum 2
City-Wide Services:				
Services Related to a Highway	8,999	5,712	5,574	5,540
Transit Services	1,368	1,344	1,060	1,060
Fire Protection Services	593	1,454	1,358	1,358
Policing Services	297	302	272	272
Parks and Recreation Services	2,784	5,864	5,728	5,734
Library Services	1,129	734	732	732
Provincial Offences Act including By-Law Enforcement	-	17	17	17
Ambulance	-	259	247	247
Waste Diversion	77	203	202	230
City-Wide Class of Services:				
Growth-Related Studies	305	62	63	64
Total City-Wide Services/Class of Services	\$15,552	\$15,951	\$15,253	\$15,254
Urban Area Services:				
Wastewater Services	6,844	9,466	7,749	7,395
Water Services	1,893	3,789	3,667	3,667
Stormwater Services	-	581	581	581
Total Urban Area Services	\$8,737	\$13,836	\$11,997	\$11,643
Grand Total - Urban Area Services/Class of Services	\$24,289	\$29,787	\$27,250	\$26,897



Table ES-7
City of Kingston
Apartments – 2+ Bedrooms D.C. Comparison

Services/Class of Services	Current	Calculated - as of Dec. 17, 2024	Calculated - As per Addendum 1	Calculated - As per Addendum 2
City-Wide Services:				
Services Related to a Highway	7,635	4,735	4,620	4,592
Transit Services	1,162	1,114	879	879
Fire Protection Services	503	1,205	1,126	1,126
Policing Services	252	250	225	225
Parks and Recreation Services	2,364	4,861	4,748	4,753
Library Services	958	608	606	606
Provincial Offences Act including By-Law Enforcement	-	14	14	14
Ambulance	-	214	205	205
Waste Diversion	66	168	168	191
City-Wide Class of Services:				
Growth-Related Studies	257	51	52	53
Total City-Wide Services/Class of Services	\$13,197	\$13,220	\$12,643	\$12,644
Urban Area Services:				
Wastewater Services	5,807	7,846	6,423	6,130
Water Services	1,607	3,141	3,040	3,040
Stormwater Services	-	481	481	481
Total Urban Area Services	\$7,414	\$11,468	\$9,944	\$9,651
Grand Total - Urban Area Services/Class of Services	\$20,611	\$24,688	\$22,587	\$22,295

Table ES-8
City of Kingston
Apartments – Bachelor and 1 Bedroom D.C. Comparison

Services/Class of Services	Current	Calculated - as of Dec. 17, 2024	Calculated - As per Addendum 1	Calculated - As per Addendum 2
City-Wide Services:				
Services Related to a Highway	4,671	3,207	3,129	3,110
Transit Services	711	755	595	595
Fire Protection Services	308	816	762	762
Policing Services	154	169	152	152
Parks and Recreation Services	1,445	3,292	3,216	3,219
Library Services	585	412	411	411
Provincial Offences Act including By-Law Enforcement	-	10	10	10
Ambulance	-	145	139	139
Waste Diversion	41	114	114	129
City-Wide Class of Services:				
Growth-Related Studies	158	35	35	36
Total City-Wide Services/Class of Services	\$8,073	\$8,955	\$8,563	\$8,563
Urban Area Services:				
Wastewater Services	3,554	5,314	4,351	4,152
Water Services	983	2,127	2,059	2,059
Stormwater Services	-	326	326	326
Total Urban Area Services	\$4,537	\$7,767	\$6,736	\$6,537
Grand Total - Urban Area Services/Class of Services	\$12,610	\$16,722	\$15,299	\$15,100



Table ES-9
City of Kingston
Industrial Non-Residential D.C. Comparison per sq.ft. of Gross Floor Area

Services/Class of Services	Current	Calculated - as of Dec. 17, 2024	Calculated - As per Addendum 1	Calculated - As per Addendum 2
City-Wide Services:				
Services Related to a Highway	3.50	1.47	1.44	1.43
Transit Services	0.52	0.34	0.27	0.27
Fire Protection Services	0.23	0.37	0.34	0.34
Policing Services	0.11	0.08	0.07	0.07
Parks and Recreation Services	0.35	0.15	0.15	0.15
Library Services	0.14	0.02	0.02	0.02
Provincial Offences Act including By-Law Enforcement	-	-	-	-
Ambulance	-	0.07	0.06	0.06
Waste Diversion	0.02	0.05	0.05	0.06
City-Wide Class of Services:				
Growth-Related Studies	0.11	0.02	0.02	0.02
Total City-Wide Services/Class of Services	\$4.98	\$2.57	\$2.42	\$2.42
Urban Area Services:				
Wastewater Services	5.43	4.42	3.68	3.53
Water Services	1.49	1.80	1.78	1.78
Stormwater Services	-	0.30	0.30	0.30
Total Urban Area Services	\$6.92	\$6.52	\$5.76	\$5.61
Grand Total - Urban Area Services/Class of Services	\$11.90	\$9.09	\$8.18	\$8.03



Table ES-10
City of Kingston
Non-Industrial Non-Residential D.C. Comparison per sq.ft. of Gross Floor Area

Services/Class of Services	Current	Calculated - as of Dec. 17, 2024	Calculated - As per Addendum 1	Calculated - As per Addendum 2
City-Wide Services:				
Services Related to a Highway	7.67	4.41	4.31	4.29
Transit Services	1.11	1.00	0.79	0.79
Fire Protection Services	0.50	1.08	1.01	1.01
Policing Services	0.24	0.23	0.21	0.21
Parks and Recreation Services	0.35	0.44	0.43	0.43
Library Services	0.14	0.06	0.06	0.06
Provincial Offences Act including By-Law Enforcement	-	0.01	0.01	0.01
Ambulance	-	0.19	0.19	0.19
Waste Diversion	0.05	0.15	0.15	0.17
City-Wide Class of Services:				
Growth-Related Studies	0.25	0.06	0.05	0.05
Total City-Wide Services/Class of Services	\$10.31	\$7.63	\$7.21	\$7.21
Urban Area Services:				
Wastewater Services	11.70	13.60	11.35	10.83
Water Services	3.06	5.55	5.46	5.46
Stormwater Services	-	0.90	0.90	0.90
Total Urban Area Services	\$14.76	\$20.05	\$17.71	\$17.19
Grand Total - Urban Area Services/Class of Services	\$25.07	\$27.68	\$24.92	\$24.40

9. Chapter 7 herein, provides the D.C. by-law policy recommendations and rules that govern the imposition of the charges. Council will consider the findings and recommendations provided herein and, in conjunction with public input, approve such policies and rates it deems appropriate. These directions will refine the draft D.C. by-law, which is appended in Appendix H. These decisions may include:

- adopting the charges and policies recommended herein;
- considering additional exemptions to the D.C. by-law; and
- considering reductions in the charges (obtained by removing certain services or capital costs on which the charge is based and/or by a general reduction in the charge).

The D.C.A. does not allow for D.C. revenue foregone as a result of an exemption or reduction in the charge to be made up through higher D.C.s on other



development. As such, any decision to provide further exemptions or reductions should consider alternative funding sources to address the foregone revenue.



Report



Chapter 1

Introduction



1. Introduction

1.1 Purpose of this Document

The City of Kingston (City) retained Watson & Associates Economists Ltd. (Watson), to undertake the development charges (D.C.) background study and by-law process in 2024. This background study has been prepared for public comment. This background study has been prepared pursuant to the requirements of the *Development Charges Act, 1997*, as amended (D.C.A.) and recommends new charges and by-law policies for the City. Watson worked with the City's D.C. Steering Committee and senior staff in preparing the D.C. analysis and policy recommendations specific to this background study. Furthermore, a D.C. Focus Group consisting of members of the development and economic development industry was formed to review the study methodology, calculation of the charges, implementation policies, and the draft background study.

This D.C. background study will be distributed to members of the public to provide them with sufficient background information on the legislation, the study's recommendations, and an outline of the basis for these recommendations. Watson will continue to work with City staff to further refine the background study (as required) based on public feedback, before releasing the final D.C. background study prior to the Council adoption of the by-law.

This report has been prepared, in the first instance, to meet the statutory requirements applicable to the City's D.C. background study, as summarized in Chapter 4. Chapter 6 contains the calculated D.C.s based on the increase in need and capital costs of services identified in Chapter 5. It also addresses the requirement for "rules" outlining the implementation of the charge as contained in Chapter 7. Appendix H provides the proposed by-law to be made available to the public as part of the approval process.

The report also includes a summary of the City's current D.C. rates and policies (Chapter 2) to provide a comparison with those being proposed. It further addresses post-by-law adoption implementation requirements (Chapter 8), which are critical to the successful application of the new by-law.

The chapters in the report are supported by appendices containing the data required to explain and substantiate the calculation of the charges.



1.2 Summary of the Process

The public meeting required under section 12 of the D.C.A., has been scheduled for March 18, 2025. Its purpose is to present the study to the public and to solicit public input. The public meeting is also being held to answer any questions regarding the study's purpose, methodology, and the proposed D.C. by-law.

In accordance with the legislation, the background study and proposed D.C. by-law will be available for public review on December 17, 2024.

The process to be followed in finalizing the report and recommendations includes:

- Consideration of responses received prior to, at, or immediately following the public meeting;
- Refinements to the report, if required; and
- Council consideration of the by-law subsequent to the public meeting.

Figure 1-1 outlines the proposed schedule to be followed with respect to the D.C. by-law adoption process.

Figure 1-1
City of Kingston
Schedule of Key D.C. Process Dates

Process Steps	Dates
Data collection, growth forecast development, staff review, engineering work, D.C. calculations and policy work	Late 2023 to late-2024
D.C. Focus Group Meeting Number 1 – Development Charge Methodology	May 23, 2024
D.C. Steering Committee Meeting Number 1 – Development Charge Methodology and Overview	May 29, 2024
D.C. Steering Committee Meeting Number 2 – Service Standards and Preliminary D.C. Calculations	September 10, 2024
Council D.C. Workshop	September 24, 2024
D.C. Steering Committee Meeting Number 3 – Draft D.C. Calculations	October 16, 2024



Process Steps	Dates
D.C. Focus Group Meeting Number 2 – Preliminary D.C. Calculations	October 28, 2024
D.C. Focus Group Meeting Number 3 – Review D.C. policies and Revised D.C. Calculations	December 11, 2024
Public release of final D.C. Background study and proposed by-law	December 17, 2024
Public meeting advertisement placed in newspaper(s)	21 days prior to the Public Meeting
Public release of Addendum # 1 to the 2024 Development Charges Background Study	February 3, 2025
Public meeting of Council	March 18, 2025
Public release of Addendum #2 to the 2024 Development Charges Background Study	May 13, 2025
Council considers adoption of background study and passage of by-law	May 20, 2025
Newspaper notice given of by-law passage	20 days after passage
Last day for by-law appeal	40 days after passage
City makes pamphlet available (where by-law not appealed)	By 60 days after in force date

1.3 Changes to the *Development Charges Act, 1997*

Over the past five years, a number of changes to the D.C.A. have been introduced through various legislation including the following:

- Bill 108: *More Homes, More Choice Act*, 2019;
- Bill 138: *Plan to Build Ontario Together Act*, 2019;
- Bill 197: *COVID-19 Economic Recovery Act*, 2020;
- Bill 213: *Better for People, Smarter for Business Act*, 2020;
- Bill 109: *More Homes for Everyone Act*, 2022;
- Bill 23: *More Homes Built Faster Act*, 2022;
- Bill 97: *Helping Homebuyers, Protecting Tenants Act*, 2023; and
- Bill 134: *Affordable Homes and Good Jobs Act*, 2023.
- Bill 185: *Cutting Red Tape to Build More Homes Act*, 2024.



The following provides an overview of the amendments to the D.C.A. that each of these pieces of legislation provided.

1.3.1 Bill 108: *More Homes, More Choice Act, 2019*

The Province introduced Bill 108, *More Homes, More Choice Act, 2019* which proposed changes to the D.C.A. as part of the province's "More Homes, More Choice: Ontario's Housing Supply Action Plan." The *More Homes, More Choice Act, 2019* received Royal Assent on June 6, 2019. At that time many of the amendments to the D.C.A. did not come into effect, awaiting proclamation by the Lieutenant Governor. On January 1, 2020, the following provisions were proclaimed:

- A D.C. for rental housing and institutional developments will pay the charge in six equal annual instalments, with the first payment commencing on the date of occupancy. Non-profit housing developments will pay D.C.s in 21 equal annual payments (note, that further changes related to non-profit housing have been made under the *More Homes Built Faster Act, 2022*, summarized below). Any unpaid D.C. amounts may be added to the property and collected as taxes.
- For all developments triggering a D.C. within two years of a Site Plan or Zoning By-law Amendment planning approval, the D.C. shall be determined based on the charges in effect on the date the planning application was submitted. These provisions only apply to Site Plan and Zoning By-law Amendment planning applications received on or after January 1, 2020. These amendments do not affect developments approved under other planning application types (e.g., plan of subdivision, minor variance, etc.).
- The removal of the 10% statutory deduction for soft services, i.e., services limited to a 10-year forecast period.

1.3.2 Bill 138: *Plan to Build Ontario Together Act, 2019*

The *Plan to Build Ontario Together Act, 2019* provided further amendments to the D.C.A. and *Planning Act*. This Act received Royal Assent on December 10, 2019. Proclamation resulted in the sections related to the D.C.A. (schedule 10) coming into effect on January 1, 2020. The amendments to the D.C.A. included the removal of instalment payments for commercial and industrial developments that were originally included in the *More Homes, More Choice Act, 2019*.



1.3.3 Bill 197: COVID-19 Economic Recovery Act, 2020

In response to the global pandemic that began affecting Ontario in early 2020, the Province released Bill 197, *COVID-19 Economic Recovery Act, 2020*, which provided amendments to a number of statutes, including the D.C.A. and *Planning Act*. The *COVID-19 Economic Recovery Act* further revised some of the proposed changes identified in the *More Homes, More Choice Act, 2019* and *Plan to Build Ontario Together Act, 2019*. The *COVID-19 Economic Recovery Act, 2020* received Royal Assent on July 21, 2020, and was proclaimed on September 18, 2020. The following provides a summary of the amendments to the D.C.A.:

1.3.3.1 List of D.C.-Eligible Services

The D.C.A. previously defined ineligible services for D.C.s. The amendments to the D.C.A. now defined the services that are eligible for inclusion in a D.C. by-law. The following summarizes the D.C.-eligible services:

- Water supply services, including distribution and treatment services;
- Wastewater services, including sewers and treatment services;
- Storm water drainage and control services;
- Services related to a highway;
- Electrical power services;
- Waste diversion services;
- Policing services;
- Fire protection services;
- Ambulance services;
- Library services;
- Long-term care services;
- Parks and recreation services (excluding the acquisition of land for parks);
- Public health services;
- Childcare and early years services;
- Housing services (Note that as per Bill 23, housing services are no longer eligible);
- *Provincial Offences Act* services;
- Services related to emergency preparedness;
- Services related to airports, but only in the Regional Municipality of Waterloo;
- and



- Additional services as prescribed.

1.3.3.2 *Class of D.C. Services*

Prior to the amendments, the D.C.A. allowed for categories of services to be grouped together into a minimum of two categories, i.e., 90% services and 100% services. The amendments repealed these rules and replaced them with the following provisions:

- A D.C. by-law may provide for any eligible service or capital cost related to any eligible service to be included in a class as set out in the by-law.
- A class may be composed of any number or combination of services and may include parts or portions of the eligible services or parts or portions of the capital costs in respect of those services.
- A class of service set out in the D.C. by-law is deemed to be a single service with respect to reserve funds, use of monies, and credits.

1.3.3.3 *Statutory Exemptions*

The D.C.A. provides for statutory exemptions from payment of D.C.s related to additional residential units, where the development is creating additional residential dwelling units within prescribed classes of existing residential buildings or structures. This statutory exemption has been expanded to include secondary residential dwelling units, in prescribed classes, that are ancillary to existing residential buildings. Furthermore, additional statutory exemptions are provided for the creation of a second dwelling unit in prescribed classes of proposed new residential buildings, including structures ancillary to new dwellings. Note: further changes related to additional residential units have been made under the *More Homes Built Faster Act, 2022*, summarized below.

1.3.4 **Bill 213: *Better for People, Smarter for Business Act, 2020***

On December 8, 2020, the *Better for People, Smarter for Business Act, 2020* received Royal Assent. One of the changes made through this Act amended the *Ministry of Training, Colleges and Universities Act* to exempt the developments of land intended for use by a university that receives operating funds from the government from the payment of D.C.s. As a result, this mandatory exemption is included in the City's draft D.C. by-law.



1.3.5 Bill 109: More Homes for Everyone Act, 2022

On April 14, 2022, the *More Homes for Everyone Act, 2022* received Royal Assent. One of the D.C.A. amendments, and O. Reg. 438/22, prescribed additional information to be included in the annual Treasurer's Statement on D.C. reserve funds and its publication. The following additional information must be provided for each service for which a D.C. is collected for during the year:

- a) whether, as of the end of the year, the municipality expects to incur the amount of capital costs that were estimated, in the relevant development charge background study, to be incurred during the term of the applicable development charge by-law;
- b) if the answer to a) is no, the amount the municipality now expects to incur and a statement as to why this amount is expected; and
- c) if no money was spent from the reserve fund during the year, a statement as to why there was no spending during the year.

These requirements have been further amended to require that the annual Treasurer's Statement be made available to the public on the municipality's website, or in the municipal office.

1.3.6 Bill 23: More Homes Built Faster Act, 2022

The *More Homes Built Faster Act, 2022*, received Royal Assent on November 28, 2022. This Act amends several pieces of legislation including the *Planning Act* and the D.C.A. The following provides a summary of the amendments to the D.C.A. (some of these changes have been further revised through subsequent amendments to the D.C.A.):

1.3.6.1 Additional Residential Unit Exemption

The rules for these exemptions are now provided in the D.C.A., rather than the regulations and are summarized as follows:

- Exemption for residential units in existing rental residential buildings – For rental residential buildings with four or more residential units, the greater of one unit or 1% of the existing residential units will be exempt from D.C.
- Exemption for additional residential units in existing and new residential buildings – The following developments will be exempt from a D.C.:



- A second unit in a detached, semi-detached, or rowhouse if all buildings and ancillary structures cumulatively contain no more than one residential unit;
- A third unit in a detached, semi-detached, or rowhouse if no buildings or ancillary structures contain any residential units; and
- One residential unit in a building or structure ancillary to a detached, semi-detached, or rowhouse on a parcel of urban land, if the detached, semi-detached, or rowhouse contains no more than two residential units and no other buildings or ancillary structures contain any residential units.

1.3.6.2 Removal of Housing as an Eligible D.C. Service

Housing services are removed as an eligible service. Municipalities with by-laws that include a charge for housing services can no longer collect for this service.

1.3.6.3 New Statutory Exemptions for Affordable Units, Attainable Units, Inclusionary Zoning Units, and Non-Profit Housing developments

Affordable units, attainable units, inclusionary zoning units and non-profit housing developments are exempt from the payment of D.C.s, as follows:

- Affordable Rental Units: Where rent is no more than 80% of the average market rent as defined by a new bulletin published by the Ministry of Municipal Affairs and Housing.
- Affordable Owned Units: Where the price of the unit is no more than 80% of the average purchase price as defined by a new bulletin published by the Ministry of Municipal Affairs and Housing.
- Attainable Units: Excludes affordable units and rental units; will be defined as prescribed development or class of development and sold to a person who is at “arm’s length” from the seller.
 - Note: for affordable and attainable units, the municipality shall enter into an agreement that ensures the unit remains affordable or attainable for 25 years.
- Inclusionary Zoning Units: Affordable housing units required under inclusionary zoning by-laws are exempt from a D.C.
- Non-Profit Housing: Non-profit housing units are exempt from D.C.s and D.C. instalment payments due after November 28, 2022.



1.3.6.4 Historical Level of Service extended to 15-year period instead of the historical 10-year period

Prior to Royal Assent, the increase in need for service was limited by the average historical level of service calculated over the 10-year period preceding the preparation of the D.C. background study. This average is now extended to the historical 15-year period.

1.3.6.5 Revised Definition of Capital Costs

The definition of capital costs was revised to remove studies; however, this amendment was subsequently reversed through Bill 185, as detailed below. Furthermore, the regulations of the Act will prescribe services for which land or an interest in land will be restricted. As at the time of writing, no services have been prescribed.

1.3.6.6 Mandatory Phase-in of a D.C.

For all D.C. by-laws passed after January 1, 2022, the charge must be phased-in annually over the first five years the by-law is in force, as follows:

- Year 1 – 80% of the maximum charge;
- Year 2 – 85% of the maximum charge;
- Year 3 – 90% of the maximum charge;
- Year 4 – 95% of the maximum charge; and
- Year 5 to expiry – 100% of the maximum charge.

The requirement to phase-in D.C. rates over five years has since been removed from the D.C.A. through Bill 185, as summarized below.

1.3.6.7 D.C. By-law Expiry

A D.C. by-law now expires ten years after the day it comes into force unless the by-law provides for an earlier expiry or repeal date. This extends the by-law's life from what used to be a maximum of five years.

1.3.6.8 Instalment Payments

Non-profit housing development has been removed from the instalment payment section of the D.C.A. under section 26.1, as these units are now exempt from the payment of a D.C.



1.3.6.9 Rental Housing Discount

The D.C. payable for rental housing development will be reduced based on the number of bedrooms in each unit as follows:

- Three or more bedrooms – 25% reduction;
- Two bedrooms – 20% reduction; and
- All other bedroom quantities – 15% reduction.

1.3.6.10 Maximum Interest Rate for Instalments and Determination of Charge for Eligible Site Plan and Zoning By-law Amendment Applications

No maximum interest rate was previously prescribed, which allowed municipalities to choose the interest rate to impose. As per Bill 23, the maximum interest rate is set at the average prime rate plus 1%. This maximum interest rate provision would apply to all instalment payments and eligible site plan and zoning by-law amendment applications occurring after November 28, 2022.

1.3.6.11 Requirement to Allocate Funds Received

Annually, beginning in 2023, municipalities are required to spend or allocate at least 60% of the monies in a reserve fund at the beginning of the year for water services, wastewater services, and services related to a highway. Other services may be prescribed by regulation.

1.3.7 Bill 97: Helping Homebuyers, Protecting Tenants Act, 2023

The *Helping Homebuyers, Protecting Tenants Act, 2023* (Bill 97) received Royal Assent on June 8, 2023. This legislation extends the mandatory exemption from payment of D.C.s for additional residential units in new residential buildings or in existing houses to all lands versus just urban lands.

1.3.8 Bill 134: Affordable Homes and Good Jobs Act, 2023

The exemption for affordable residential units was included in the *More Homes Built Faster Act, 2022* (Bill 23), enacted by the Province on November 28, 2022. Under this legislation, affordable residential units were defined within subsection 4.1 of the D.C.A. and exemptions for D.C.s were provided in respect of this definition. While the legislation was enacted in November 2022, the ability for municipalities to implement the



exemptions required the Minister of Municipal Affairs and Housing to publish an “Affordable Residential Units for the Purposes of the *Development Charges Act*, 1997 Bulletin.” This bulletin provides the average market rent, average purchase price, and average household income thresholds to be used in determining which developments qualify as affordable residential units. The bulletin was published by the Minister on May 1, 2024.

Bill 134 received Royal Assent on December 4, 2023, and provides for a modification to the affordable residential unit definition by:

- Introducing an income-based test for affordable rent and purchase price; and
- Increasing the threshold for the market test of affordable rent and purchase price.

This change provides the exemption based on the lesser of the two measures.

Moreover, the rules in subsection 4.1 of the D.C.A. are unchanged with respect to:

- The tenant and purchaser transacting the affordable unit being at arm’s length;
- The intent of maintaining the affordable residential unit definition for a 25-year period, requiring an agreement with the municipality (which may be registered on title); and
- Exemptions for attainable residential units and associated rules (requiring further regulations).

The following table provides further details related to the definitions of affordable and average market rent and purchase price based on Bill 134 (underlining added for emphasis).

Table 1-1
Definition of Affordable Residential Units

Item	Bill 134 Definition (as per D.C.A.)
Affordable residential unit rent (subsection 4.1 (2), para. 1)	The rent is no greater than <u>the lesser of</u> , <ul style="list-style-type: none">i. the <u>income-based affordable rent</u> for the residential unit set out in the Affordable Residential Units bulletin, as identified by the Minister of Municipal Affairs and Housing in accordance with subsection (5), andii. the <u>average market rent</u> identified for the residential unit set out in the Affordable Residential Units bulletin.
Average market rent/rent based on income	The Minister of Municipal Affairs and Housing shall,



Item	Bill 134 Definition (as per D.C.A.)
(subsection 4.1 (5)) for the purposes of subsection 4.1 (2), para. 1	(a) determine the <u>income of a household</u> that, in the Minister's opinion, is <u>at the 60th percentile of gross annual incomes for renter households in the applicable local municipality</u> ; and (b) identify the <u>rent</u> that, in the Minister's opinion, is <u>equal to 30 per cent of the income of the household</u> referred to in clause (a).
Affordable residential unit ownership (subsection 4.1 (3), para. 1)	The price of the residential unit is no greater than <u>the lesser of</u> , i. the <u>income-based affordable purchase price</u> for the residential unit set out in the Affordable Residential Units bulletin, as identified by the Minister of Municipal Affairs and Housing in accordance with subsection (6), and ii. <u>90 per cent of the average purchase price</u> identified for the residential unit set out in the Affordable Residential Units bulletin.
Average market purchase price/purchase price based on income (subsection 4.1 (6)) for the purposes of subsection 4.1 (3), para. 1	The Minister of Municipal Affairs and Housing shall, (a) determine the <u>income of a household</u> that, in the Minister's opinion, is <u>at the 60th percentile of gross annual incomes for households in the applicable local municipality</u> ; and (b) identify the <u>purchase price</u> that, in the Minister's opinion, <u>would result in annual accommodation costs equal to 30 per cent of the income of the household</u> referred to in clause (a)

As noted, the bulletin, which was released on May 1, 2024, provides the information the City needs to determine if the exemption from D.C.s (as well as C.B.C. and Parkland requirements) applies. The bulletin provides the following information is specific to the City (it is noted that the Bulletin will be updated annually):

- For Affordable Ownership Units: the average household income in the City provides the amount to be measured against, as the 90% of average purchase



prices is greater for all unit types, as provided in Table 1-2. Applicable thresholds are presented in bold font.

Table 1-2
Affordable Ownership Units

Units	90% of Average Purchase Price	Cost of House Based on Average Household Income in the City
Detached House	\$621,000	\$341,300
Semi-detached House	\$450,000	\$341,300
Row/Townhouse	\$495,000	\$341,300
Condominium Apartment	\$414,000	\$341,300

- For Affordable Rental Units: The average monthly market rent for a bachelor, 1-bedroom, and 2-bedroom is lower than the average rent based on the household income in the City and therefore, provides the amount to be measured against (as noted in Table 1-3, where the monthly rent is lower than the amounts indicated). For units with 3 or more bedrooms, the average rent based on average household income in the City provides the amount to be measured against. Applicable thresholds are presented in bold font.

Table 1-3
Affordable Rental Units

Units	Average Monthly Market Rent in the City	Average Monthly Rent Based on Household Income in the City
Bachelor unit	\$1,035	\$1,800
1-Bedroom unit	\$1,333	\$1,800
2-Bedroom unit	\$1,612	\$1,800
3 or more Bedrooms	\$2,141	\$1,800



1.3.9 Bill 185: Cutting Red Tape to Build More Homes Act, 2024

The *Cutting Red Tape to Build More Homes Act, 2024* (Bill 185), was introduced on April 10, 2024, and received Royal Assent on June 6, 2024. This Act amends the D.C.A as follows:

- Reintroduces studies as an eligible cost for services, including a D.C. background study;
- Removes the mandatory phase-in of a D.C. by-law;
- Reduces the time period for the determination of a D.C. applicable to site plan and zoning by-law amendment applications, whereby the time period between the building permit issuance and planning application approval is reduced to 18 months from two years (note, the two-year time period still applies to applications received and approved between January 1, 2020, and June 5, 2024);
- Permits the repeal of the date the D.C. by-law expires (allowing for the 10-year by-law term provided in the D.C.A.);
- Allows minor D.C. by-law amendments related to the inclusion of studies, removal of the mandatory phase-in of a D.C. by-law, and removal of expiry date for D.C. by-laws passed; and
- Permits municipalities to publish D.C. public notice on municipal websites where newspapers of general circulation are not available.

As Bill 185 has been enacted, this D.C. Background Study includes the cost of studies, and embraces the other amendments made to the D.C.A. as noted above, where applicable.



Chapter 2

City of Kingston's Current Development Charge Policy



2. City of Kingston's Current Development Charge Policy

2.1 Schedule of Charges

On September 3, 2019, the City passed By-law 2019-116 under the D.C.A. to impose D.C.s for residential and non-residential uses. The D.C. by-law, originally set to expire on September 3, 2024, five years after its enactment, was amended by By-law 2024-351 to extend the term, as permissible under Bill 185.

2.2 Services Covered

The following services are included under By-law 2019-116, as amended:

Municipal-Wide:

- Roads Services;
- Public Works;
- Fire Services;
- Police Services;
- Transit Services;
- Parks and Recreation Services;
- Library Services;
- Administration Studies;
- Affordable Housing (no longer eligible); and
- Waste Diversion Services.

Urban Serviced Area Services:

- Water Services; and
- Wastewater Services.

By-law 2019-116, as amended, includes a charge for Affordable Housing services. Since this service is no longer eligible for funding under the D.C.A., the City does not collect the charge, as discussed in Section 1.3.6 of this report.



2.3 Timing of Development Charge Calculation and Payment

Development charges are payable at the time the first building permit is issued in relation to a building or structure on land to which a D.C.s applies. Building permits are not issued until the D.C.s are paid in full. It is noted that changes to the D.C.A. related to the timing of payments are now in force. These provisions override the provisions of the current by-law, although they are not reflected in the City's D.C. by-law.

2.4 Approvals for Development

The D.C.s shall be imposed on all lands, buildings, or structures that are developed for residential or non-residential uses if the development requires:

- The passing of a zoning by-law or an amendment thereto under section 34 of the *Planning Act*,
- The approval of a minor variance under section 45 of the *Planning Act*,
- A conveyance of land to which a by-law passed under Subsection 50 (7) of the *Planning Act*,
- The approval of a plan of subdivision under section 51 of the *Planning Act*,
- A consent under section 53 of the *Planning Act*,
- The approval of a description under section 9 the *Condominium Act, 1998*; or
- The issuance of a building permit under the *Building Code Act, 1992* in relation to a building or structure.

2.5 Indexing

The City's D.C.s are indexed on January 1st of each year, based on the most recent second quarter year over year change in in the Statistics Canada Quarterly, "Construction Price Statistics" (Ottawa Region).

2.6 Redevelopment Allowance

The by-law provides reductions or credits for land redevelopment provided that the residential, non-residential, or mixed-use building or structure was occupied within five years before the issuance of a building permit for redevelopment. In cases where a



residential, non-residential, or mixed-use building or structure is demolished, credits are provided if the demolition permit was issued within five years before the issuance of a building permit for redevelopment.

The D.C.s payable with respect to such redevelopment are reduced by the following amounts:

- a) in the case of a residential building or structure, or in the case of a mixed-use building or structure, the residential uses in the mixed-use building or structure, an amount calculated by multiplying the applicable D.C. by the number, according to type, of dwelling units that have been or will be demolished or converted to another principal use; and
- b) in the case of a non-residential building or structure or, in the case of mixed-use building or structure, the non-residential uses in the mixed-use building or structure, an amount calculated by multiplying the applicable D.C. by the gross floor area that has been or will be demolished or converted to another principal use.

Credits or reductions cannot exceed the total D.C.s that would otherwise be payable. Additionally, no reduction is available if the existing land use is exempt from D.C.s under the by-law.

2.7 Exemptions

The following non-statutory exemptions are provided under By-law 2019-116, as amended:

- Industrial development provided it continues to be an industrial use for a three-year period following the issuance of an occupancy permit;
- Purpose built second residential units in new single detached, semi-detached or row dwellings, provided the second residential unit meets Zoning By-Law and Official Plan requirements;
- A place of worship classified as exempt from taxation under Section 3 of the *Assessment Act*;
- An agricultural use;
- A seasonal air supported structure, except any portion of the structure that is permanent;



- A seasonal structure;
- Temporary buildings or structures, which are accessory to or ancillary to a permitted use on the property; and
- A temporary venue.

The City may exempt the following from charges under By-Law 2019-0116, as amended:

- Lands designated as part of a Community Improvement Area through a Community Improvement Plan By-law; and
- Temporary buildings or structures, which are accessory to or ancillary to a permitted use on the property.

It is noted that statutory exemptions resulting from D.C.A. amendments, as noted in Chapter 1, must also be witnessed by the City even though they may not be currently reflected in the existing by-law.

2.8 Current Development Charges

The City's current schedule of D.C.s for residential and non-residential development are provided in Table 2-1.



Table 2-1
City of Kingston
Current Schedule of Development Charges
As of January 1, 2024

Service	Single and Semi-Detached Dwelling	Apartments 2 Bedrooms Plus	Apartments Bachelor and 1 Bedroom	Other Multiples 2 Bedrooms Plus	Other Multiples Less than 750 square feet with 1 Bedroom	Industrial (per sq. ft. of Gross Floor Area)	Non Industrial (per sq. ft. of Gross Floor Area)
<u>Municipal Wide Services</u>							
Roads Services	10,431	6,930	4,239	8,166	4,239	3.25	6.93
Public Works	1,063	705	432	833	432	0.25	0.74
Fire Services	757	503	308	593	308	0.23	0.50
Police Services	379	252	154	297	154	0.11	0.24
Transit Services	1,749	1,162	711	1,368	711	0.52	1.11
Parks and Recreation Services	3,558	2,364	1,445	2,784	1,445	0.35	0.35
Library Services	1,442	958	585	1,129	585	0.14	0.14
Administrative Studies	387	257	158	305	158	0.11	0.25
Affordable Housing			Ineligible Service as per More Homes Built Faster Act				
Waste Diversion Services	100	66	41	77	41	0.02	0.05
Total Municipal Wide Services	19,866	13,197	8,073	15,552	8,073	4.98	10.31
<u>Urban Services</u>							
Wastewater Services	8,742	5,807	3,554	6,844	3,554	5.43	11.70
Water Services	2,418	1,607	983	1,893	983	1.49	3.06
Total Urban Services	11,160	7,414	4,537	8,737	4,537	6.92	14.76
Grand Total Rural Area	19,866	13,197	8,073	15,552	8,073	4.98	10.31
Grand Total Urban Area	31,026	20,611	12,610	24,289	12,610	11.90	25.07



Chapter 3

Anticipated Development in the City of Kingston



3. Anticipated Development in the City of Kingston

3.1 Requirement of the Act

The growth forecast contained in this chapter (with supplemental tables in Appendix A) provides for the anticipated development for which the City will be required to provide services over a 10-year (mid-2024 to mid-2034), longer-term (mid-2024 to mid-2051), and an urban buildout (mid-2024 to urban buildout) time horizon.^[1]

Chapter 4 provides the methodology for calculating a D.C. as per the D.C.A. Figure 4-1 presents this methodology graphically. It is noted in the first box of the schematic that in order to determine the D.C. that may be imposed, it is a requirement of subsection 5 (1) of the D.C.A. that “the anticipated amount, type and location of development, for which development charges can be imposed, must be estimated.”

3.2 Basis of Population, Household and Non-Residential Gross Floor Area Forecast

The D.C. growth forecast has been derived by Watson in consultation with the City of Kingston. In preparing the growth forecast, the following information sources were consulted to assess the residential and non-residential development potential for the City over the forecast period, including:

- City of Kingston 2024 Growth Projections and Employment and Commercial Land Reviews Study, which includes the following reports:
 - City of Kingston Population, Housing and Employment Growth Analysis Study Final Report, September 3, 2024, Watson & Associates Economists Ltd.;
 - City of Kingston Community Area Land Needs and Intensification Analysis Draft Report, July 31, 2024, Watson & Associates Economists Ltd. in association with Dillon Consulting Ltd.;

^[1] Urban Buildout refers to the full development of the existing designated greenfield area in the City of Kingston, excluding proposed future urban expansion areas. Growth has also been identified for the Built-Up Area and Rural Area to 2051 in accordance with the City of Kingston 2024 Growth Projections and Employment and Commercial Land Review Study



- City of Kingston Employment Area Lands Review Final Report, August 23, 2024, Watson & Associates Economists Ltd. in association with Dillon Consulting Ltd.
- City of Kingston Commercial Land Review & Strategic Directions, Final Report, August 28, 2024, urbanMetrics Inc. in association with Watson & Associates Economists Ltd. and Dillon Consulting Ltd.
- City of Kingston 2019 Development Charges Study, July 26, 2019, by Watson & Associates Economists Ltd;
- 2011, 2016 and 2021 population, household, and employment Census data;
- Historical residential building permit data over the 2014 to 2023 period;
- Residential and non-residential supply opportunities as identified by City staff;
- Water and wastewater servicing capacity as identified by City staff; and
- Discussions with City staff regarding anticipated residential and non-residential development in the City of Kingston.

3.3 Summary of Growth Forecast

A detailed analysis of the residential and non-residential growth forecasts is provided in Appendix A and the methodology employed is illustrated in Figure 3-1. The discussion provided herein summarizes the anticipated growth for the City and describes the basis for the forecast. The results of the residential growth forecast analysis are summarized in Table 3-1 below, and Schedule 1 in Appendix A.

As identified in Table 3-1 and Appendix A – Schedule 1, population in the City of Kingston (excluding census undercount) is anticipated to reach approximately 160,330 by mid-2034, 191,060 by mid-2051, and 175,840 by urban buildout, resulting in an increase of approximately 21,580 persons, 52,300 persons, and 37,080 persons, respectively.^{[1],[2]} The City's population including off-campus students not captured by

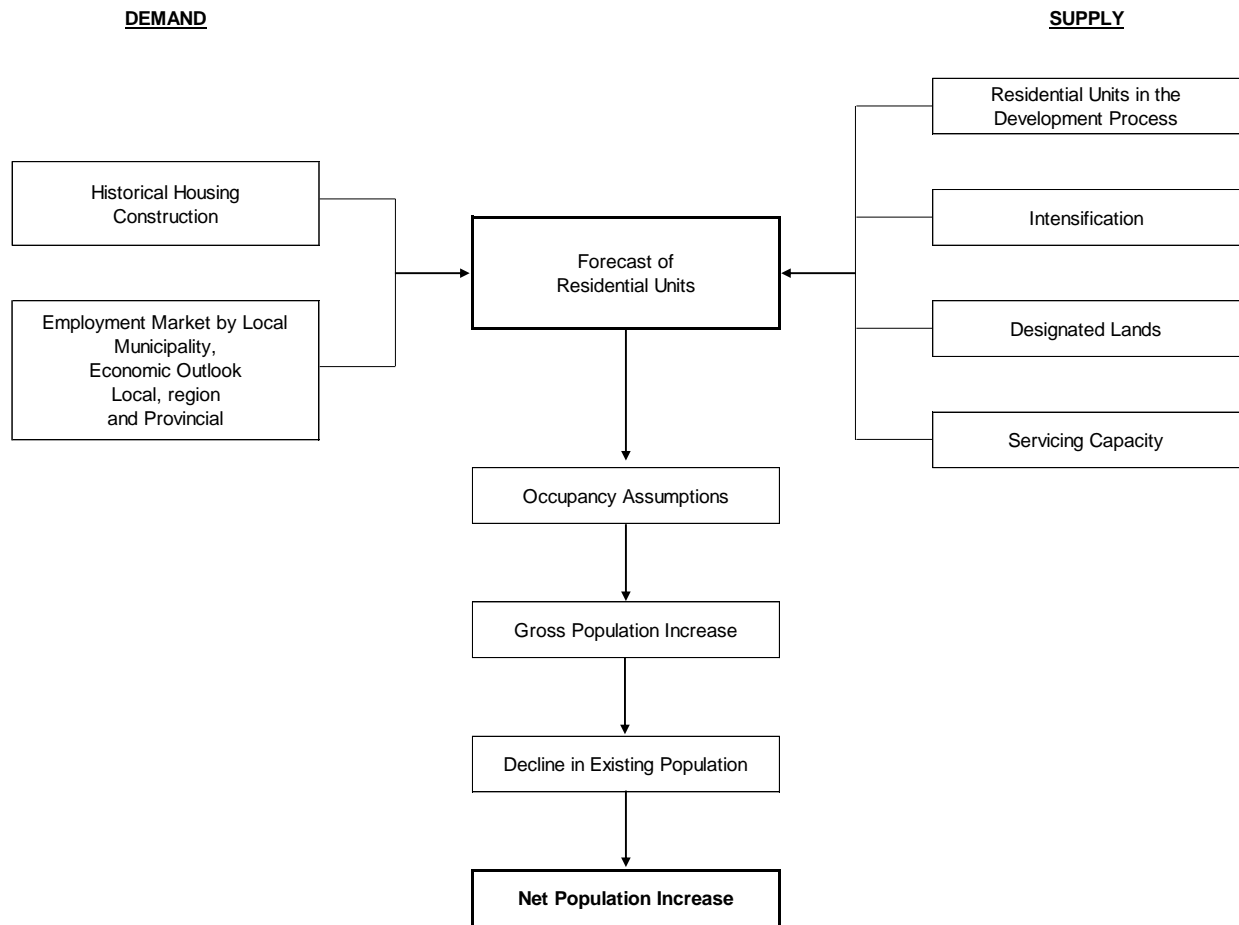
¹ The population figures used in the calculation of the 2024 D.C. exclude the net Census undercount, which is estimated at approximately 3.1%. Population figures presented herein have been rounded

² Census population figures include institutional population. Statistics Canada defines an institutional resident as a person who lives in an institutional collective dwelling, such as a hospital, a nursing home, or a prison. This includes residents under care or custody (e.g. patients or inmates) or employee residents and family members living with them, if any.



the Statistics Canada Census is forecast to reach approximately 176,200 by mid-2034, 209,980 by 2051m and 194,770 by urban buildout. This represents an increase of approximately 22,600, 56,380 and 41,160 persons, respectively^[1].

Figure 3-1
Population and Household Forecast Model



¹ The City of Kingston forecast includes growth in the urban and rural area, the urban area population including off-campus students is forecast to increase by approximately 40,110 persons from 2024 to urban buildout.



Table 3-1
City of Kingston
Residential Growth Forecast Summary

	Year	Population (Including Census undercount) ^[1]	Excluding Census Undercount					Housing Units								Persons Per Unit (P.P.U.) with undercount	Person Per Unit (P.P.U.): without undercount
			Population	Institutional Population	Population Excluding Institutional Population	Off-Campus Student Population Not Captured in Census ^[2]	Total Population and Off-Campus Student Population	Singles & Semi- Detached	Multiple Dwellings ^[3]	Apartments ^[4]	Other	Total Households	Off-Campus Student Households	Total Households Including Off- Campus Student Housing	Equivalent Institutional Households		
	Mid-2021	136,600	132,485	1,863	130,622	14,300	146,785	32,045	6,335	19,155	300	57,835	5,100	62,935	1,694	2.362	2.291
Forecast	Mid-2024	143,070	138,758	1,905	136,853	14,843	153,601	32,559	6,522	21,401	300	60,782	5,362	66,144	1,732	2.354	2.283
	Mid-2034	165,320	160,334	2,455	157,879	15,865	176,199	34,770	9,157	26,481	300	70,708	5,854	76,562	2,232	2.338	2.268
	Mid-2051	197,000	191,059	3,238	187,821	18,923	209,982	37,510	13,192	33,818	300	84,820	7,355	92,175	2,944	2.323	2.253
	Urban Buildout ^[5]	181,310	175,842	2,929	172,913	18,923	194,765	34,519	10,752	33,363	300	78,934	7,355	86,289	2,663	2.297	2.228
Incremental	Mid-2021 to Mid-2024	6,470	6,273	42	6,231	543	6,816	514	187	2,246	0	2,947	262	3,209	38		
	Mid-2024 to Mid-2034	22,250	21,576	550	21,026	1,022	22,598	2,211	2,635	5,080	0	9,926	492	10,418	500		
	Mid-2024 to Mid-2051	53,930	52,301	1,333	50,968	4,080	56,381	4,951	6,670	12,417	0	24,038	1,993	26,031	1,212		
	Mid 2024 - Urban Buildout ^[5]	38,240	37,084	1,024	36,060	4,080	41,164	1,960	4,230	11,962	0	18,152	1,993	20,145	931		

^[1] Population includes the Census undercount estimated at approximately 3.1% and has been rounded.

^[2] Forecast student population not captured in the Census reflects students that result in an off-campus student household.

^[3] Includes townhouses and apartments in duplexes.

^[4] Includes bachelor, 1-bedroom, and 2-bedroom+ apartment units.

^[5] Urban Buildout refers to the full development of the existing designated greenfield area in the City of Kingston, excluding proposed future urban expansion areas. Growth has also been identified for the Built-Up Area and Rural Area to 2051 in accordance with the City of Kingston 2024 Growth Projections and Employment and Commercial Land Review Study, by Watson & Associates Economists Ltd. Refer to Appendix A – Schedule 2, for further details on the urban and rural allocation of growth.

Note: Numbers may not add due to rounding.

Source: Derived from the City of Kingston 2024 Growth Projections and Employment and Commercial Land Review Study, by Watson & Associates Economists Ltd.



Provided below is a summary of the key assumptions and findings regarding the City of Kingston growth forecast:

- Unit Mix (Appendix A - Schedules 1 and 6):
 - The housing unit mix for the City was derived from a detailed review of historical development activity (as per Schedule 6), as well as active residential development applications and discussions with City staff regarding anticipated development trends for the City.
 - Based on the above indicators, the mid-2024 to mid-2051 household growth forecast for the City is comprised of a unit mix of 20% low density units (single detached and semi-detached), 28% medium density (multiples except apartments), 52% high density (bachelor, 1 bedroom and 2-bedroom apartments).
- Geographic Location of Residential Development (Appendix A – Schedule 2):
 - Schedule 2 summarizes the anticipated amount, type, and location of development by urban and rural area for the City of Kingston.¹
 - In accordance with forecast demand, the amount and percentage of forecast permanent housing growth between mid-2024 and mid-2051 by development location is summarized below.

Table 3-2
City of Kingston
Geographic Location of Residential Development

Development Location	Amount of Housing Growth, 2024 to 2051	Percentage of Housing Growth, 2024 to 2051
Urban	25,660	99%
Rural	370	1%
City of Kingston	26,030	100%

Note: Figures may not sum precisely due to rounding.

- Planning Period:
 - Short-term and longer-term time horizons are required for the D.C. process. The D.C.A. limits the planning horizon for transit services to a 10-year planning horizon. All other services can utilize a longer planning

¹ Total households including off-campus student households.



period if the City has identified the growth-related capital infrastructure needs associated with the longer-term growth planning period.

- Population in New Housing Units (Appendix A - Schedules 3, 4 and 5):
 - The number of housing units to be constructed by 2051 in the City of Kingston over the forecast period is presented in Table 3-1. The City is anticipated to average approximately 960 housing units per year over the 2024 to 2051 forecast period.¹
 - Institutional population^[2] is anticipated to increase by approximately 1,330 people between mid-2024 to mid-2051.
 - Population in new units is derived from Schedules 3, 4 and 5 which incorporate historical development activity, anticipated units (see unit mix discussion) and average persons per unit (P.P.U.) by dwelling type for new units.
 - Schedule 7 summarizes the average P.P.U. assumed for new housing units by age and type of dwelling based on Statistics Canada 2021 custom Census data for the City. The total calculated P.P.U. for all density types has been adjusted accordingly to account for the P.P.U. trends which have been recently experienced in both new and older units. Forecast 25-year average P.P.U.s by dwelling type are as follows:

▪ Low density:	2.824
▪ Medium density:	2.303
▪ High density:	1.675
▪ Off-campus student housing:	2.047 ^[3]
- Existing Units and Population Change (Appendix A - Schedules 3, 4 and 5):
 - Existing households for mid-2024 are based on the 2021 Census households, plus estimated residential units constructed between mid-2021 to the beginning of the growth period, assuming a minimum six-month lag between construction and occupancy (see Schedule 3).

¹ Includes new off-campus student households.

² A P.P.U. of 1.100 depicts 1-bedroom and 2-or-more-bedroom units in these types of collective households which accommodate the institutional population.

³ City of Kingston Population, Housing and Employment Growth Analysis Study Final Report, September 3, 2024, by Watson & Associates Economists Ltd.



- The change in average occupancy levels for existing housing units is calculated in Schedules 3 through 5.^[1] The forecast population change in existing households over the mid-2024 to mid-2051 forecast period is forecast to increase by approximately 830. Based on the increase population in existing households, an adjustment to the costs to be recovered from D.C.s. has been made for each service (see Chapter 5 for additional information).
- Employment (Appendix A – Schedules 9a, 9b and 9c):
 - Schedule 9a summarizes the City of Kingston employment forecast in terms of employment activity rate, which is defined as the number of jobs in the City divided by the number of residents. Key employment sectors include primary, industrial, commercial/population-related, institutional, and work at home, which are considered individually below.
 - Mid-2016 employment data^{[2], [3]} (place of work) for the City is outlined in Schedule 9a. The 2016 employment base is comprised of the following sectors:
 - 190 primary (<1%);
 - 3,480 work at home employment (5%);
 - 9,393 industrial (14%);
 - 25,848 commercial/population-related (37%); and
 - 30,420 institutional (44%).

^[1] Statistics Canada 2021 Census place of work employment data has been reviewed. The 2021 Census employment results have not been utilized due to a significant increase in work at home employment captured due to Census enumeration occurring during the provincial COVID-19 lockdown from April 1, 2021, to June 14, 2021.

² Change in occupancy levels for existing households occurs due to aging of the population and family life cycle changes, lower fertility rates and changing economic conditions.

³ 2016 employment is based on Statistics Canada 2016 Place of Work Employment dataset by Watson & Associates Economists Ltd.



- The mid-2016 employment by usual place of work, including work at home, is 69,330. An additional 5,460 employees have been identified for the City in mid-2016 that have no fixed place of work (N.F.P.O.W.).^[1]
- Total employment, including work at home and N.F.P.O.W. for the City is anticipated to reach approximately 89,020 by mid-2034, 105,010 by mid-2036, and 96,000 by urban buildout. This represents an employment increase of approximately 13,060 for the 10-year forecast period, 29,050 for the longer-term forecast period, and 20,040 for the urban buildout forecast period.
- Table 3-3 and Schedule 9b, Appendix A, summarizes the employment forecast, excluding work at home employment and N.F.P.O.W. employment, which is the basis for the D.C. employment forecast. The impact on municipal services from work at home employees has already been included in the population forecast. The need for municipal services related to N.F.P.O.W. employees has largely been included in the employment forecast by usual place of work (i.e., employment and gross floor area (G.F.A.) generated from N.F.P.O.W. construction employment). Furthermore, since these employees have no fixed work address, they cannot be captured in the non-residential G.F.A. calculation. Accordingly, work at home and N.F.P.O.W. employees have been removed from the D.C.A. employment forecast and calculation.

¹ No fixed place of work is defined by Statistics Canada as "persons who do not go from home to the same workplace location at the beginning of each shift. Such persons include building and landscape contractors, travelling salespersons, independent truck drivers, etc."



Table 3-3
City of Kingston
Employment and Gross Floor Area (G.F.A.) Forecast, 2024 to 2051

Period	Population	Employment						Gross Floor Area in Square Feet (Estimated) ^[1]				
		Primary ^[2]	Work at Home	Industrial	Commercial/ Population Related	Institutional ^[3]	Total	Primary ^[2]	Industrial	Commercial/ Population Related	Institutional ^[3]	Total
Mid-2016	123,795	190	3,480	9,393	25,848	30,420	65,851					
Mid-2024	138,758	81	5,018	11,074	24,826	34,961	70,942					
Mid-2034	160,334	137	5,964	14,422	29,185	39,053	82,797					
Mid-2051	191,059	159	7,448	18,191	34,676	43,915	96,941					
Urban Buildout ^[4]	175,842	159	6,641	14,860	31,969	41,803	88,791					
Incremental Change												
Mid-2016 - Mid-2024	14,963	-109	1,538	1,681	-1,022	4,541	5,091					
Mid-2024 - Mid-2034	21,576	56	946	3,348	4,359	4,092	11,855	168,000	5,691,600	1,961,600	2,775,700	10,596,900
Mid-2024 - Mid-2051	52,301	78	2,430	7,117	9,850	8,954	25,999	234,000	12,098,900	4,432,500	6,043,500	22,808,900
Mid-2024 - Urban Buildout ^[4]	37,084	78	1,623	3,786	7,143	6,842	17,849	234,000	6,436,200	3,214,400	4,618,000	14,502,600
Annual Average												
Mid-2016 - Mid-2024	1,870	-14	192	210	-128	568	636					
Mid-2024 - Mid-2034	2,158	6	95	335	436	409	1,186	16,800	569,160	196,160	277,570	1,059,690
Mid-2024 - Mid-2051	1,937	3	90	264	365	332	963	8,667	448,107	164,167	223,833	844,774

^[1] Square foot per employee assumptions:

Primary - non-bona fide farming	3,000
Industrial	1,700
Commercial/Population-related	450
Institutional	675

^[2] Primary industry includes agriculture and resource related employment.

^[3] Forecast institutional employment and gross floor area has been adjusted downward to account for employment associated with special care units.

^[4] Urban Buildout refers to the full development of the existing designated greenfield area and employment area lands in the City of Kingston, excluding proposed future urban expansion areas. Growth has also been identified for the Built-Up Area and Rural Area to 2051 in accordance with the City of Kingston 2024 Growth Projections and Employment and Commercial Land Review Study.

* Reflects mid-2024 to mid-2051 forecast period.

Note: Numbers may not add up precisely due to rounding.

Source: Derived from the City of Kingston 2024 Growth Projections and Employment and Commercial Land Review Study, by Watson & Associates Economists Ltd.



- Total employment for the City (excluding work at home and N.F.P.O.W. employment) is anticipated to reach approximately 83,050 by mid-2034, 97,560 by mid-2051, and 89,360 by urban buildout. This represents an employment increase of 12,110 for the 10-year forecast period, 26,620 for the longer-term forecast period, and 18,420 for the urban buildout forecast period.^{[1],[2]}
- Non-Residential Sq.ft. Estimates (G.F.A.), (Appendix A - Schedule 9b):
 - Square footage estimates were calculated in Schedule 9b based on the following employee density assumptions:^[3]
 - 3,000 sq.ft. per employee for primary;
 - 1,700 sq.ft. per employee for industrial;
 - 450 sq.ft. per employee for commercial/population-related; and
 - 675 sq.ft. per employee for institutional employment.
 - The City-wide G.F.A. is anticipated to increase by approximately 10.6 million sq.ft. over the 10-year forecast period, 22.8 million sq.ft. over the longer-term forecast period, and 14.5 million over the urban buildout forecast period.^[4]
 - In terms of percentage growth, the mid-2024 to mid-2051 incremental G.F.A. forecast by sector is broken down as follows:
 - Primary - 2%
 - Industrial - 44%;

¹ G.F.A. and employment associated within special care institutional dwellings treated as residential, resulting in an institutional employment difference between Schedules 9a and 9b. Total employment growth in Schedule 9b (excluding work at home and N.F.P.O.W. employment) has been downwardly adjusted to account for institutional employment associated with special care facilities. Total employment in Schedule 9b is anticipated to reach approximately 82,800 by mid-2034, 96,740 by mid-2051, and 88,790 by urban buildout.

² The City of Kingston forecast includes growth in the urban and rural area. The urban area employment forecast excluding work at home, N.F.P.O.W. and institutional employment associated with special care facilities, is forecast to increase by approximately 17,620 jobs from 2024 to urban buildout.

³ Square foot per employee assumptions are based on updated information from the City of Kingston 2024 Growth Projections and Employment and Commercial Land Reviews Study.

⁴ The City of Kingston forecast includes growth in the urban and rural area. The urban area G.F.A. is forecast to increase by approximately 14.1 million sq.ft. from 2024 to urban buildout.



- Commercial/population-related - 22%; and
 - Institutional - 32%.
- Geographic Location of Non-Residential Development (Appendix A, Schedule 9c):
 - Schedule 9c summarizes the anticipated amount, type, and location of non-residential development by urban and rural area.
 - The amount and percentage of forecast total non-residential growth between mid-2024 and mid-2051 by development location is summarized in Table 3-4.

Table 3-4
City of Kingston
Geographic Location of Non-Residential Development

Development Location	Amount of Non-Residential G.F.A. (sq.ft.), 2024 to 2051	Percentage of Non-Residential G.F.A., 2024 to 2051
Urban	22.4 million	98%
Rural	0.4 million	2%
City of Kingston	22.8 million	100%

Note: Figures may not sum precisely due to rounding.



Chapter 4

The Approach to the Calculation of the Charge



4. The Approach to the Calculation of the Charge

4.1 Introduction

This chapter addresses the requirements of subsection 5 (1) of the D.C.A. with respect to the establishment of the need for service which underpins the D.C. calculation. These requirements are illustrated schematically in Figure 4-1.

4.2 Services Potentially Involved

Table 4-1 lists the full range of municipal services that are provided within municipalities and indicates the D.C.-eligible service components included in the D.C. background study for the City.

A number of these services are not included in the list of eligible services provided in subsection 2 (4) of the D.C.A. as being ineligible for inclusion in D.C.s. These are shown as “ineligible” on Table 4-1B (as per the legend in Table 4-1A). Two ineligible costs defined in subsection 5 (3) of the D.C.A. are “computer equipment” and “rolling stock with an estimated useful life of (less than) seven years.” In addition, local roads are covered separately under subdivision agreements and related means (as are other local services). Services that are potentially eligible for inclusion in the City’s D.C. are indicated with a “Yes.”

4.3 Increase in the Need for Service

The D.C. calculation commences with an estimate of “the increase in the need for service attributable to the anticipated development,” for each service to be covered by the by-law. There must be some form of link or attribution between the anticipated development and the estimated increase in the need for service. While the need could conceivably be expressed generally in terms of units of capacity, subsection 5 (1) 3, which requires that City Council indicate that it intends to ensure that such an increase in need will be met, suggests that a project-specific expression of need would be most appropriate.



Figure 4-1
The Process of Calculating a Development Charge under the Act that must be followed

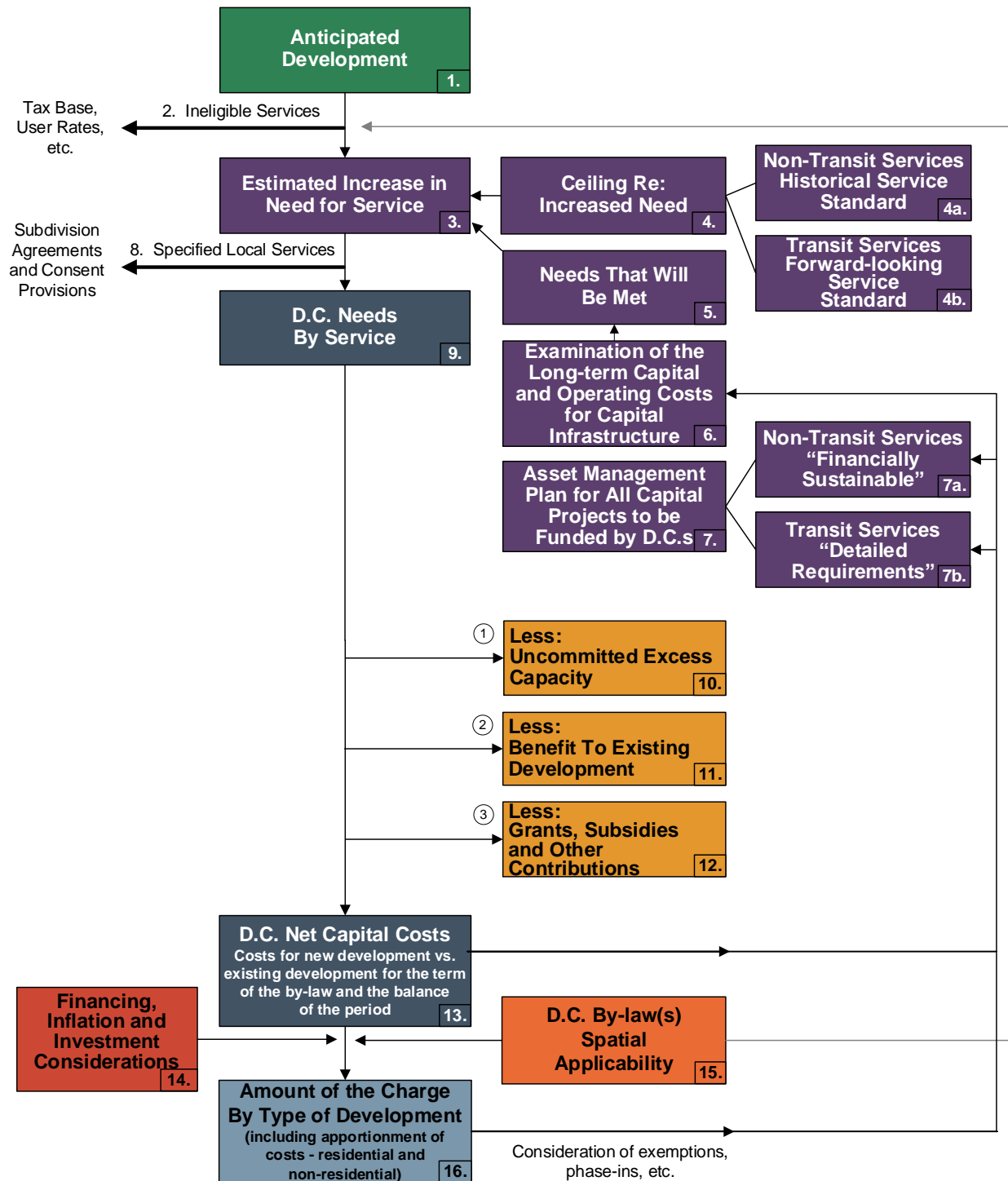




Table 4-1A
Categories of City Services to be Addressed as Part of the
Calculation – Eligibility Legend

Eligibility for Inclusion in the D.C. Calculation	Description
Yes	City provides the service – service has been included in the D.C. calculation.
No	City provides the service – service has not been included in the D.C. calculation.
n/a	City does not provide the service.
Ineligible	Service is ineligible for inclusion in the D.C. calculation.

Table 4-1B
Categories of City Services to be Addressed as Part of the Calculation

Categories of City Services	Inclusion in the D.C. Calculation	Service Components
1. Water supply services, including distribution and treatment services	Yes	1.1 Treatment plants, Water Supply, and Storage Facilities
	Yes	1.2 Distribution systems
	n/a	1.3 Local systems
	Yes	1.4 Vehicles and equipment ^[1]
2. Wastewater services, including sewers and treatment services	Yes	2.1 Treatment plants
	Yes	2.2 Sewage trunks
	n/a	2.3 Local systems
	Yes	2.4 Vehicles and equipment ^[1]
3. Stormwater Drainage and Control Services	No	3.1 Main channels and drainage trunks
	No	3.2 Channel connections
	No	3.3 Retention/detention ponds
	Yes	3.4 Storm Sewers
4. Services Related to a Highway	Yes	4.1 Arterial roads
	Yes	4.2 Bridges and Culverts
	No	4.3 Local municipal roads
	Yes	4.4 Traffic signals
	Yes	4.5 Sidewalks and streetlights
	Yes	4.6 Active Transportation
	Yes	4.7 Works Yard
	Yes	4.8 Rolling stock ^[1]

^[1] with a 7+ year useful life



Categories of City Services	Inclusion in the D.C. Calculation	Service Components
5. Electrical Power Services	n/a n/a n/a	5.1 Electrical substations 5.2 Electrical distribution system 5.3 Electrical system rolling stock ^[1]
6. Transit Services	Yes Yes	6.1 Transit vehicles ^[1] & facilities 6.2 Other transit infrastructure
7. Waste Diversion Services	Yes Yes	7.1 Waste diversion facilities 7.2 Waste diversion vehicles and equipment ^[1]
8. Policing Services	Yes Yes Yes	8.1 Police detachments 8.2 Police rolling stock ^[1] 8.3 Small equipment and gear
9. Fire Protection Services	Yes Yes Yes	9.1 Fire stations 9.2 Fire Vehicles ^[1] 9.3 Fire Equipment and gear
10. Ambulance Services	Yes Yes	10.1 Ambulance station space 10.2 Vehicles ^[1]
11. Services provided by a board within the meaning of the <i>Public Libraries Act</i>	Yes Yes Yes	11.1 Public library space (incl. furniture and equipment) 11.2 Library vehicles ^[1] 11.3 Library materials
12. Services Related to Long-Term Care	No No	12.1 Long-Term Care space 12.2 Vehicles ^[1]
13. Parks and Recreation Services	Ineligible Yes Yes Yes Yes	13.1 Acquisition of land for parks, woodlots, and E.S.A.s 13.2 Development of municipal parks 13.3 Parks rolling stock ^[1] and yards 13.4 Facilities, such as arenas, indoor pools, fitness facilities, community centres, etc. 13.5 Recreation vehicles and equipment ^[1]
14. Services Related to Public Health	n/a n/a	14.1 Public Health department space 14.2 Public Health department vehicles ^[1]

^[1] with a 7+ year useful life



Categories of City Services	Inclusion in the D.C. Calculation	Service Components
15. Child Care and Early Years Programs and Services within the meaning of Part VI of the <i>Child Care and Early Years Act, 2014</i> and any related services.	No No	15.1 Child care space 15.2 Vehicles ^[1]
16. Services related to proceedings under the <i>Provincial Offences Act</i> , including by-law enforcement services and municipally administered court services	No Yes	16.1 P.O.A. space, including by-law enforcement and municipally administered court services 16.2 Vehicles ^[1]
17. Services Related to Emergency Preparedness	No No	17.1 Emergency Preparedness Space 17.2 Equipment
18. Services Related to Airports	Ineligible Ineligible	18.1 Airports 18.2 Other Airports
20. Other	Yes Yes	20.1 Interest on money borrowed to pay for growth-related capital 20.2 Studies in connection with eligible services, including the D.C. background study cost.

4.4 Local Service Policy

Some of the need for services generated by additional development consists of local services related to a plan of subdivision. As such, they will be required as a condition of subdivision agreements or consent conditions. The City's Local Service Policy is included in Appendix E.

^[1] With a 7+ year useful life



4.5 Capital Forecast

Paragraph 7 of subsection 5 (1) of the D.C.A. requires that “the capital costs necessary to provide the increased services must be estimated.” The Act goes on to require two potential cost reductions and the regulation sets out the way in which such costs are to be presented. These requirements are outlined below.

These estimates involve capital costing of the increased services discussed above. This entails costing actual projects or the provision of service units, depending on how each service has been addressed.

The capital costs include:

- a. costs to acquire land or an interest therein (including a leasehold interest);
- b. costs to improve land;
- c. costs to acquire, lease, construct or improve buildings and structures;
- d. costs to acquire, lease or improve facilities, including rolling stock (with a useful life of 7 or more years), furniture and equipment (other than computer equipment), materials acquired for library circulation, reference, or information purposes;
- e. interest on money borrowed to pay for the above-referenced costs; and
- f. costs to undertake studies in connection with the above-referenced matters (include costs of the D.C. background study).

In order for an increase in need for service to be included in the D.C. calculation, City Council must indicate “that it intends to ensure that such an increase in need will be met” (subsection 5 (1) 3). This can be done if the increase in service forms part of a Council-approved Official Plan, capital forecast, or similar expression of the intention of Council (O. Reg. 82/98 section 3). The capital program contained herein reflects the City’s approved capital forecast, and master servicing/needs studies, along with the prior D.C. study.



4.6 Treatment of Credits

Section 8, paragraph 5, of O. Reg. 82/98 indicates that a D.C. background study must set out “the estimated value of credits that are being carried forward relating to the service.” Subsection 17, paragraph 4, of the same regulation indicates that, “...the value of the credit cannot be recovered from future D.C.s,” if the credit pertains to an ineligible service. This implies that a credit for eligible services can be recovered from future D.C.s. As a result, this provision should be made in the calculation, in order to avoid a funding shortfall with respect to future service needs.

Currently, there are no outstanding credits to be included in the D.C. calculations.

4.7 Class of Services

Section 7 of the D.C.A. states that a D.C. by-law may provide for any D.C.-eligible service or the capital costs with respect to those services. Furthermore, a class may be composed of any number or combination of services and may include parts or portions of each D.C.-eligible services. With respect to growth-related studies, section 7(3) of the D.C.A. states that:

“For greater certainty, a development charge by-law may provide for a class consisting of studies in respect of any service listed in subsection 2 (4) whose capital costs are described in paragraphs 5 and 6 of subsection 5 (3).”

These provisions allow for services to be grouped together to create a class for the purposes of the D.C. by-law and D.C. reserve funds. As of June 6, 2024, Bill 185 has received Royal Assent, thereby the growth-related studies have been provided as a class of services for purposes of calculating the D.C.s.

4.8 Existing Reserve Funds

Section 35 of the D.C.A. states that:

“The money in a reserve fund established for a service may be spent only for capital costs determined under paragraphs 2 to 7 of subsection 5 (1).”



There is no explicit requirement under the D.C.A. calculation method set out in s. 5 (1) to net the outstanding reserve fund balance as part of making the D.C. calculation; however, section 35 does restrict the way in which the funds are used in future.

For services that are subject to a per-capita-based, service level “cap,” the reserve fund balance should be applied against the development-related costs for which the charge was imposed once the project is constructed (i.e., the needs of recent growth). This cost component is distinct from the development-related costs for the next 10-year period, which underlie the D.C. calculation herein.

The alternative would involve the City spending all reserve fund monies prior to renewing each by-law, which would not be a sound basis for capital budgeting. Thus, the City will use these reserve funds for the City’s cost share of applicable development-related projects, which are required but have not yet been undertaken, as a way of directing the funds to the benefit of the development which contributed them (rather than to future development, which will generate the need for additional facilities directly proportionate to future growth).

The City’s D.C. reserve fund balance by service as of December 31, 2023, less outstanding in-period and prior post-period commitments (which are now current period commitments) related to prior year capital approvals, is provided in Table 4-2. These balances have been considered in the D.C. calculations:

Table 4-2
City of Kingston
Projected Development Charge Reserve Fund Balances
As of December 31, 2023

Service	December 31, 2023 Closing Balance	Less Outstanding In- Period Commitments	Less Outstanding Prior Post Period Commitments	December 31, 2023 Adjusted Closing Balance
Services Related to a Highway	11,603,957	7,204,390	6,169,752	(\$1,770,185)
Transit Services	1,432,625	444,479	0	\$988,147
Fire Protection Services	(52,654)	51,776	0	(\$104,430)
Policing Services	356,025	0	0	\$356,025
Parks and Recreation Services	7,030,675	544	2,682,431	\$4,347,700
Library Services	2,056,499	49,156	0	\$2,007,343
Waste Diversion	239,495	0	0	\$239,495
Growth-Related Studies	904,389	275,126	0	\$629,263
Affordable Housing	761,851	761,851	0	\$0
Wastewater Services	6,491,649	2,998,593	0	\$3,493,057
Water Services	14,444,557	1,847,550	0	\$12,597,007
Total	\$45,269,070	\$13,633,464	\$8,852,183	\$22,783,423



4.9 Deductions

The D.C.A. potentially requires that four deductions be made to the increase in the need for service. These relate to:

- the historical level of service ceiling;
- uncommitted excess capacity;
- benefit to existing development; and
- anticipated grants, subsidies, and other contributions.

The requirements behind each of these reductions are addressed below.

4.9.1 Reduction Require by Historical Level of Service Ceiling

This is designed to ensure that the increase in need included in section 4.3 does “not include an increase that would result in the level of service [for the additional development increment] exceeding the average historical level of the service provided in the municipality over the 15-year period immediately preceding the preparation of the background study” (D.C.A., subsection 5 (1) 4). O. Reg. 82/98 (section 4) goes further to indicate that “both the quantity and quality of a service shall be taken into account in determining the level of service and the average level of service.”

In many cases, this can be done by establishing a quantity measure in terms of units as floor area, land area, or road length per capita and a quality measure, in terms of the average cost of providing such units based on replacement costs, engineering standards, or recognized performance measurement systems, depending on circumstances. When the quantity and quality factors are multiplied together, they produce a measure of the level of service which meets the requirements of the Act, i.e., cost per unit.

The average historical service level calculation sheets for each service component in the D.C. calculation are set out in Appendix B.

4.9.2 Reduction for Uncommitted Excess Capacity

Paragraph 5 of subsection 5 (1) requires a deduction from the increase in the need for service attributable to the anticipated development that can be met using the City’s “excess capacity,” other than excess capacity which is “committed.”



“Excess capacity” is undefined, but in this case must be able to meet some or all of the increase in need for service, in order to potentially represent a deduction. The deduction of uncommitted excess capacity from the future increase in the need for service would normally occur as part of the conceptual planning and feasibility work associated with justifying and sizing new facilities, (e.g., if a road widening to accommodate increased traffic is not required because sufficient excess capacity is already available, then widening would not be included as an increase in need, in the first instance).

4.9.3 Reduction for Benefit to Existing Development

Section 5 (1) 6 of the D.C.A. provides that, “The increase in the need for service must be reduced by the extent to which an increase in service to meet the increased need would benefit existing development.” The general guidelines used to consider benefit to existing development included:

- the repair or unexpanded replacement of existing assets that are in need of repair;
- an increase in average service level of quantity or quality;
- the elimination of a chronic servicing problem not created by growth; and
- providing services where none previously existed (generally considered for water or wastewater services).

This step involves a further reduction in the need by the extent to which such an increase in service would benefit existing development. The level of service ceiling in section 4.9.1 is related but is not the identical requirement. Sanitary, storm, and water trunks are highly localized to growth areas and can be more readily allocated in this regard than other services such as services related to a highway, which do not have a fixed service area.

Where existing development has an adequate service level which will not be tangibly increased by an increase in service, no benefit would appear to be involved. For example, where expanding existing library facilities simply replicates what existing residents are receiving, they receive limited (or no) benefit as a result. On the other hand, where a clear existing service problem is to be remedied, a deduction should be made accordingly.



In the case of services such as recreation facilities, community parks, libraries, etc., the service is typically provided on a Municipal-wide system basis. For example, facilities of the same type may provide different services (i.e., leisure pool vs. competitive pool), different programs (i.e., hockey vs. figure skating), and different time availability for the same service (i.e., leisure skating available on Wednesdays in one arena and Thursdays in another). As a result, residents will travel to different facilities to access the services they want at the times they wish to use them, and facility location generally does not correlate directly with residence location. Even where it does, displacing users from an existing facility to a new facility frees up capacity for use by others and generally results in only a limited benefit to existing development. Furthermore, where an increase in demand is not met for a number of years, a negative service impact on existing development is involved for a portion of the planning period.

4.9.4 *Reduction for Anticipated Grants, Subsidies, and Other Contributions*

This step involves reducing the capital costs necessary to provide the increased services by capital grants, subsidies, and other contributions (including direct developer contributions required due to the local service policy) made or anticipated by Council and in accordance with various rules such as the attribution between the share related to new vs. existing development. That is, some grants and contributions may not specifically be applicable to growth or where Council targets fundraising as a measure to offset impacts on taxes (O. Reg. 82/98, section 6).

4.10 Municipal-wide vs. Area-Specific

This step involves determining whether all the subject costs are to be recovered on a uniform municipal-wide basis or whether some or all are to be recovered on an area-specific basis. Under the amended D.C.A., it is now mandatory to “consider” area-rating of services (providing charges for specific areas and services); however, it is not *mandatory to implement area rating*. Further discussion is provided in section 7.3.7.

4.11 Allocation by Type of Development

This step involves relating the costs involved to anticipated development for each period under consideration and using allocations between residential and non-residential



development and between one type of development and another, to arrive at a schedule of charges.

4.12 Asset Management

The legislation now requires that a D.C. background study must include an asset management plan (subsection 10 (2) c.2). The asset management plan (A.M.P.) must deal with all assets that are proposed to be funded, in whole or in part, by D.C.s. The current regulations provide very extensive and specific requirements for the A.M.P. related to transit services (as noted in the subsequent subsection); however, they are silent with respect to how the A.M.P. is to be provided for all other services. As part of any A.M.P., the examination should be consistent with the municipality's existing assumptions, approaches, and policies on asset management planning. This examination has been included in Appendix F.



Chapter 5

D.C. Eligible Cost Analysis by Service



5. Development Charge Eligible Cost Analysis by Service and Class of Service

5.1 Introduction

This chapter outlines the basis for calculating eligible costs for the D.C.s to be applied on a uniform basis for the defined service areas. In each case, the required calculation process set out in subsection 5 (1) paragraphs 2 to 7 in the D.C.A., and described in Chapter 4, was followed in determining D.C.-eligible costs.

The service component is evaluated on two format sheets:

- The service standards that provide the average historical 15-year level of service calculation (see Appendix B), which “caps” the D.C. amounts; and
- The infrastructure cost calculation, which determines the potential D.C.-recoverable cost.

The nature of the capital projects and timing identified in the Chapter reflect Council's current intention. Over time, however, City projects and Council priorities may change; accordingly, Council's intentions may be altered, and different capital projects (and timing) may be necessary to meet the need for services required by new growth.

5.2 Service Levels and 10-Year Capital Costs for City-wide Development Charge Services and Class of Services Calculation

This section evaluates the development-related capital requirements for City services under a 10-year planning period.

5.2.1 *Fire Protection Services*

The City currently operates its services from 127,540 sq.ft. of facility space, with 69 fire vehicles, and 359 items related to small equipment and gear to provide fire protection services to its community. Kingston Fire & Rescue (KFR) communication towers are shared with other services, and only Fire Protection Services' portion has been included.



The total inventory of assets over the past 15 years results in an invested level of service of \$1,210 per capita. In aggregate, the maximum D.C. eligible amount that could be included in the calculation of the charge for Fire Protection Services, after accounting for the increase in population within existing residential units, is approximately \$27.35 million.

The anticipated capital needs related to Fire Protection Services for the forecast period have been determined through discussions with City staff. The capital program includes the expansion of Fire Station #5, the construction of Fire Station #11 (Taylor Kidd Station), a new pumper truck for Fire Station #11, and equipment for 20 additional firefighters assigned to the new station. The capital program also includes a new KFR Training Centre Classroom Building that will be shared with Police Services and County EMS. Only the City's share of the gross capital costs has been included in the calculation of the D.C.

Table 5-2 provides for a capital program over the forecast period totaling approximately \$45.7 million, including the deficit in the D.C. reserve fund of \$104.430. Approximately \$5.9 million has been deducted to account for growth related capital outside the 10-year planning horizon, and approximately \$2.7 million has been deducted to account for the other services (i.e. Police and Ambulance) share of the new KFR Training Centre Classroom Building. Deductions for the benefit to existing development, contributions from the County for the portion of costs associated with joint station facilities with Ambulance services attributable to new development, and the anticipated increase in population within existing residential units have been made totaling approximately \$17.6 million. Approximately \$19.3 million in net capital have been included in the calculation of the D.C.

These costs have been allocated to residential and non-residential development based on forecast incremental population and employment growth over the 10-year period. With the adjustment for the anticipated increase in population in existing residential units, approximately \$12.7 million (66%) of the total D.C. recoverable costs have been allocated to residential development, and approximately \$6.6 million (34%) to non-residential development.



5.2.2 Policing Services

Policing Services in the City are provided through the utilization of 135,687 sq.ft. of facility space. Additionally, 130 vehicles and approximately 563 items of equipment are utilized in the provision of Policing Services. KFR communication towers are shared with other services, therefore, only the Policing Services' portion has been included. This total historical level of investment results in an average level of service of \$817 per capita over the past 15-years. When applied against the anticipated population growth over the 10-year forecast period (i.e., 22,598 net population growth), this results in a maximum D.C. eligible amount of approximately \$18.45 million that could be included in the calculation of the charge.

The anticipated capital needs related to Policing Services for the forecast period have been determined through discussions with City staff and are presented in Table 5-3. The total capital program is approximately \$30.98 million and primarily includes a provision for additional facility space and a new KFR Training Centre Classroom Building that will be shared with Fire Protection Services and County EMS. Approximately \$20.2 million has been deducted to account for the benefit to growth beyond the 10-year planning horizon. Additionally, approximately \$4.7 million has been deducted to account for the other services' share of the new KFR Training Centre Classroom Building. Further deductions for the benefit to existing development, and the anticipated increase in population within existing residential units have been made totaling approximately \$1.7 million. After deducting the existing reserve fund surplus of \$356,025, approximately \$4.1 million in net capital costs have been included in the calculation of the D.C.

These costs have been allocated 66% to residential development (approximately \$2.6 million) and 34% to non-residential development (approximately \$1.4 million) based on forecast incremental population and employment growth over the 10-year period.

5.2.3 Parks and Recreation Services

The City currently maintains approximately 1,440 acres of developed parkland, approximately 660,000 sq.ft. of indoor recreation facility space, and approximately 91,000 sq.ft. of park buildings for the provision of Parks and Recreation Services. It also maintains 295 parkland amenities, such as ball diamonds fields, soccer fields, playgrounds, tennis courts, dog parks, skate parks, etc. In addition, there are approximately 31 km of parks and trails throughout the City. Finally, the Parks and



Recreation Services are maintained with 92 vehicles and equipment assets. The total inventory of assets related to Parks and Recreation Services over the past 15 years results in an average invested level of service of \$5,101 per capita. When applied to the 10-year forecast population, a maximum D.C. eligible cost of approximately \$115.26 million is applicable.

Based on the projected growth over the 10-year forecast period, the City has identified approximately \$161.7 million in growth-related capital needs. Most of these costs are associated with enclosing Culligan Aqua Park and constructing the new INVISTA Aquatics/Gym/Wellness Centre. The capital needs also include development of neighborhood parks, community parks, multi-use trails, and debt related to the INVISTA Centre.

Table 5-4 provides the associated 10-year capital program anticipated for Parks and Recreation Services. Of these costs, \$25.0 million has been deducted, reflecting the anticipated grant funding for the INVISTA Aquatics/Gym/Wellness Centre. Furthermore, a deduction of \$920,100 has been made to recognize the benefit to growth beyond the 10-year period. Deductions totaling approximately \$72.6 million have been made for the benefit to existing development and the anticipated increase in the population within existing residential units. After deducting the existing reserve fund surplus of \$4.3 million, approximately \$58.8 million in net growth-related capital costs have been included in the calculation of the D.C.

As the predominant users of parks and recreation services tend to be residents of the City, the D.C. recoverable costs have been allocated 95% to future residential development and 5% to future non-residential development. Therefore, approximately \$55.8 million, and \$3.0 million have been allocated to residential and non-residential developments, respectively.

5.2.4 Library Services

Library services are provided by the City through the provision of 117,728 sq.ft. of facility space, approximately 292,600 library collection material items, and 2.61 vehicles. It is noted that the City shares the library collection and vehicles with the County of Frontenac, and therefore, only the City's share (i.e., 87%) has been accounted for within the historical service standard calculations. The average level of service provided over the historical 15-year period based on this inventory is \$619 per capita. When applied



against the anticipated population growth over the 10-year forecast period, this results in a maximum D.C. eligible amount of \$14.0 million that could be included in the calculation of the charge.

Based on the projected growth over the 10-year forecast period, the City has identified approximately \$11.3 million in growth-related capital needs. Table 5-5 provides the capital program for library services for the 10-year forecast period. The capital cost estimates include additional collection materials, an expansion of the Kingston East Library, and a Library Facilities Plan. Deductions for the benefit to existing development, and the anticipated increase in population within existing residential units have been made, totaling approximately \$1.9 million. After deducting the existing reserve fund surplus of \$2.0 million, approximately \$7.4 million in net capital have been included in the calculation of the D.C.

Similar to parks and recreation services, the forecast D.C.-recoverable costs have been allocated 95% to residential development and 5% to non-residential development. Therefore, approximately \$7.0 million, and \$0.4 million have been allocated to future residential and non-residential development types, respectively.

5.2.5 Transit Services

Ontario Regulation 82/98 sets forth the requirements for transit services and the available capacity of capital costs to provide for the increase in need. Subsection 8(2) of the regulation states that for transit services the background study shall set out:

1. “The calculations that were used to prepare the estimate for the planned level of service for the transit services, as mentioned in subsection 5.2 (3) of the Act.
2. An identification of the portion of the total estimated capital cost relating to the transit services that would benefit,
 - i. the anticipated development over the 10-year period immediately following the preparation of the background study, or
 - ii. the anticipated development after the 10-year period immediately following the preparation of the background study.



3. An identification of the anticipated excess capacity that would exist at the end of the 10-year period immediately following the preparation of the background study.
4. An assessment of ridership forecasts for all modes of transit services proposed to be funded by the D.C. over the 10-year period immediately following the preparation of the background study, categorized by development types, and whether the forecasted ridership will be from existing or planned development.
5. An assessment of the ridership capacity for all modes of transit services proposed to be funded by the D.C. over the 10-year period immediately following the preparation of the background study.”

The 2015 Kingston Transportation Master Plan (KTMP) identified a planned level of service for transit in terms of the target transportation mode share to be met through transit services. The KTMP identified that the transit mode share would increase to a target level of 9% of weekday afternoon peak trips by 2034. Moreover, subsequent to the preparation of the KTMP, Council adopted an increased mode share target for public transit of 15% to be achieved by 2051. The City then prepared a Kingston Transit Business Plan providing recommendations to support reaching the 15% mode share target.

To meet the 2034 mode share of 9%, the City has identified that it would require 36 additional buses and 116 additional buses to achieve a mode share of 15% by 2051, based on ridership forecast, headway, and available bus capacity during the PM peak period. The anticipated capital needs that have been included in the calculation of the D.C. are based on meeting the 2034 targeted mode share.

The planned level of service includes non-infrastructure solutions such as expanded hours of operation and updated fare strategies and implementation of additional routes (including additional express routes and route enhancements). Infrastructure solutions to meet the planned level of service include increasing the number of transit vehicles, facility expansions, electric bus charging infrastructure, and transit priority measures (within roadways), additional bus stops and shelters, and 5-year updates to the transit plan.

Table 5-1 summarizes the annual ridership forecast (weekday afternoon peak period) over the 2024-2034 period to achieve a 9% mode share at the population threshold of



160,334. The current ridership of 7,269 is forecast to increase to 12,170 to achieve the target 9% mode share by 2034 under the KTMP. Recognizing the many of these trips would be as a result of existing constituents changing their mode preference, approximately 1,638 of the incremental trips (or 33%) are attributed to new development occurring over the period.

Table 5-1
Transit Ridership Projections

Description	Estimated Current	2024 D.C. Study	2024 D.C. Study	Incremental
	2024	2034	2051	2024-2034
<u>Total Trips</u>				
PM Peak Period	117,024	135,221	161,134	18,197
<u>Population</u>				
Excl. Census Undercount	138,758	160,334	191,058	21,576
<u>Mode Share - PM Peak</u>				
Public Transit	6.2%	9.0%	15.0%	2.8%
<u>Transit Ridership (PM Peak Hours 3pm to 5:30pm on weekdays)</u>				
From Existing	7,269	10,532	17,554	3,263
From New Development		1,638	6,617	1,638
Total	7,269	12,170	24,171	4,901
New Development Share of Incremental Trips (PM Peak Hours)				33%

Total gross capital costs of approximately \$63.2 million have been estimated for future capital needs to meet the planned level of service, as presented in Table 5-6.

Approximately \$1.9 million has been deducted for anticipated grant funding towards these needs. Based on the foregoing, \$34.4 million has been deducted for the benefit to existing development and the portion of costs associated with the anticipated increase in population within existing residential units. Further, \$10.2 million has been deducted for the benefits to growth beyond the 10-year forecast period for the battery electric bus required charging infrastructure. After deducting the existing reserve fund surplus of \$988,147, approximately \$15.7 million in net capital have been included in the calculation of the D.C.

These costs have been allocated to residential and non-residential development based on forecast incremental population and employment growth over the 10-year period. In



total, approximately \$10.3 million (66%) of the total D.C. recoverable costs are allocated to residential development, with approximately \$5.4 million (34%) allocated to non-residential development.

5.2.6 Provincial Offences Act including By-law Enforcement Services

The City provides facility space for by-law enforcement of 6,457 sq.ft. In addition, the City owns and operates 9 vehicles to conduct by-law enforcement services. As such, the City's level of service over the past 15 years equates to approximately \$26 per capita. When applied against the anticipated population growth over the 10-year forecast period, this results in a maximum D.C. eligible amount of \$577,379 that could be included in the calculation of the charge.

Table 5-7 provides the capital program related to *Provincial Offences Act* including by-law enforcement. It includes the need to provide an additional 4 vehicles to service the anticipated growth within the City for a total gross capital cost of \$240,000. A deduction of \$1,437 has been made to recognize the portion of costs anticipated to benefit the increase in population within existing residential units. As a result, net growth-related costs totaling \$238,563 have been included in the D.C. calculations.

These costs have been allocated to residential and non-residential development based on forecast incremental population and employment growth over the 10-year period. In total, approximately \$156,963 (66%) of the total D.C. recoverable costs are allocated to residential development, with approximately \$81,600 (34%) allocated to non-residential development.

5.2.7 Ambulance Services

The City is currently responsible for 80% of the costs associated with providing ambulance services, with the County of Frontenac being responsible for the balance. The City's proportionate share has fluctuated slightly over the past 15 years, with an average of 79%. Based on the City's proportionate share, the service currently operates its from 20,446 sq. ft. of facility space, with 70 ambulance vehicles and 121 paramedics serving the community.

The City's share of the total inventory of assets over the past 15 years results in an invested level of service of \$164 per capita. In aggregate, the maximum D.C. eligible amount that could be included in the calculation of the charge for Ambulance Services,



after accounting for the increase in population within existing residential units, is approximately \$3.7 million.

The anticipated capital needs related to Ambulance Services for the forecast period have been determined through discussions with City and County staff. The capital program includes the expansion of ambulance space at joint facilities such as Fire Station #5, and the construction of a joint facility in Fire Station #11 (Taylor Kidd Station). The capital program also includes the new KFR Training Centre Classroom Building that will be shared with Police Services and Fire Protection Services. Additionally, new ambulances and gear for additional paramedics have been identified. Only the City's share of the gross capital costs has been included in the calculation of the D.C., which is anticipated to remain at 80%, however, this amount will be confirmed every year over the forecast period to ensure the City is funding their proportionate share.

Table 5-8 provides for a capital program totaling \$12.4 million. Approximately \$4.0 million has been deducted to account for benefits to growth beyond the 10-year planning horizon and approximately \$2.5 million has been deducted to account for the other services share of the new KFR Training Centre Classroom Building, as well as the County's share (20%). Deductions for the benefit to existing development and the anticipated increase in population within existing residential units have been made totaling approximately \$2.3 million. Therefore, approximately \$3.5 million in net capital have been included in the calculation of the D.C.

The net growth-related capital costs have been allocated to residential and non-residential development based on forecast incremental population and employment growth over the 10-year period. In total, with the adjustment for the anticipated increase in population within existing residential units, approximately \$2.3 million (66%) of the total D.C. recoverable costs are allocated to residential development, with approximately \$1.2 million (34%) allocated to non-residential development.

5.2.8 Long-Term Care Services

The City currently operates its long-term care services from approximately 201,000 sq. ft. of facility space, with 263 long-term care equipment items serving the community. The total inventory of assets over the past 15 years results in an invested level of service of \$1,250 per capita. In aggregate, the maximum D.C. eligible amount that



could be included in the calculation of the charge for Ambulance Services, after accounting for the increase in population within existing residential units, is approximately \$28.2 million.

Currently, the City has not identified any growth-related capital needs in this study; however, it has assessed its 15-year historical level of service to establish a baseline. Future growth-related needs will be identified and addressed in the next study once further analysis is undertaken to determine the growth-related needs.

5.2.9 Waste Diversion Services

The City provides a total of 38,484 sq.ft. of eligible facility space at the Solid Waste Garage Building and Kingston Area Recycling Centre Building for Waste Diversion Services. The facility space related to landfill and incineration services have been excluded from the historical level of service calculations, as these services are ineligible services under the D.C.A. Moreover, 15.9 equivalent vehicles and equipment items have been identified reflecting the share of solid waste fleet that supports Waste Diversion Services. The total inventory of assets over the past 15 years results in an invested level of service of \$160 per capita. In aggregate, the maximum D.C. eligible amount that could be included in the calculation of the charge for Waste Diversion Services is approximately \$3.62 million.

Table 5-9 provides the capital program related to Waste Diversion Services. It includes the need to provide an additional 5 garbage trucks, a new vehicle storage facility, a charging infrastructure, as well as a new waste management maintenance building to expand waste diversion to service the anticipated growth within the City, along with additional carts for new development. Gross capital costs of the capital program total approximately \$29.34 million. Approximately \$2.44 million has been deducted to recognize the benefit to growth beyond the forecast period. Further, approximately \$19.50 million has been deducted to account for the share of costs attributable to ineligible services (i.e., landfill and incineration) under the D.C.A. Additional, deductions for the benefit to existing development and the portion of costs attributable to the anticipated increase in population within existing residential units, totaling approximately \$3.78 million have been made. After deducting the existing reserve fund surplus of \$239,495, approximately \$3.38 million in net capital have been included in the calculation of the D.C.



These costs have been allocated 66% (\$2.22 million) to residential development and 34% (1.16 million) to non-residential development based on forecast incremental population and employment growth over the 10-year period.

5.2.10 Growth-Related Studies (Class of Service)

Section 7 of the D.C.A. states that a D.C. by-law may provide for any D.C. eligible service or the capital costs with respect to those services. Further, a class may be composed of any number or combination of services and may include parts or portions of each D.C. eligible services. With respect to growth-related studies, section 7 (3) of the D.C.A. states that:

“For greater certainty, a development charge by-law may provide for a class consisting of studies in respect of any service listed in subsection 2 (4) whose capital costs are described in paragraphs 5 and 6 of subsection 5 (3)”.

These provisions allow for services to be grouped together to create a class for the purposes of the D.C. by-law and D.C. reserve funds. The D.C. calculations and draft by-law provided herein include a class for growth-related studies. This class comprises the following municipal-wide services:

- Parks and Recreation Services.
- Library Services;
- *Provincial Offences Act*, including By-law Enforcement;
- Services Related to a Highway;
- Transit Services;
- Fire Protection Services;
- Policing Services;
- Ambulance Services;
- Waste Diversion Services;
- Stormwater Services;
- Water Services; and
- Wastewater Services.

The following provides a list of the studies that have been identified for the 10-year forecast period:



- Development Charge Studies;
- Official Plan;
- Natural Heritage Update (roll up as part of Official Plan);
- Population Model Update;
- Commercial Land Use Inventory;
- Industrial Land Use Strategy;
- Urban Growth Strategy;
- Financial Feasibility Analysis of Intensification Sites; and
- Policy Planning Studies.

The list of growth-related studies, as provided in Table 5-10, has an estimated gross capital cost of approximately \$2.97 million. Deductions have been made for benefit to existing development of \$1.1 million, the portion of costs attributable to the anticipated increase in population within existing residential units of \$5,590, and the balance in the existing D.C. reserve fund of \$629,263.

For planning related studies, a deduction of 10% (i.e., \$272,500) of the growth-related costs has been applied to recognize the extent to which the studies relate to non-D.C.-eligible services. Planning related studies and future D.C. background studies have been allocated to the services in the following manner based on the service's proportionate share of growth-related costs:

- Services Related to a Highway – 29.48%
- Fire Protection Services – 2.92%
- Policing Services – 0.62%
- Transit Services – 2.37%
- Parks and Recreation Services – 8.9%
- Library Services – 1.12%
- Provincial Offences Act, including By-law Enforcement – 0.04%
- Ambulance Services – 0.54%
- Waste Diversion Services – 0.51%
- Stormwater Services – 2.85%
- Wastewater Services – 33.71%
- Water Services – 16.95%



As a result, the net D.C. recoverable cost of \$975,647 has been included for calculation purposes.

The allocation of the net growth-related costs between residential and non-residential development is based on the residential and non-residential allocations for each service area and are presented in Table 5-11 below (i.e., 63% residential and 37% non-residential).



Table 5-2
City of Kingston
Infrastructure Costs Included in the Development Charge Calculation
for Fire Protection Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2024 to 2033	Timing (year)	Gross Capital Cost Estimate (2024\$)	Post Period Benefi	Other Deductions	Nt Capital ost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 66%	Non-Residential Share 34%
1	171 Railway St. Station #5 Expansion (as part of relocation)	2027	17,670,000	1,822,000	-	15,848,000	5,522,900	4,260,000	6,065,100	4,002,966	2,062,134
2	Equipment for 20 additional firefighters for Station #11	2024-2025	300,000	-	-	300,000	-	-	300,000	198,000	102,000
3	New Taylor Kidd Station (Station #11)	2025-2026	19,000,000	3,800,000	-	15,200,000	-	4,625,000	10,575,000	6,979,500	3,595,500
4	Pumper Truck for Station #11	2026	1,700,000	-	-	1,700,000	-	-	1,700,000	1,122,000	578,000
5	New KFR Training Centre Classroom Building (Joint with Police & County EMS)	2026-2029	6,750,000	304,000	2,700,000	3,746,000	3,037,500	-	708,500	467,610	240,890
6	Watercraft, Trailer and Rescue Equipment	2025	80,000	-	-	80,000	69,600	-	10,400	6,864	3,536
7	Centre for Public Safety Excellence Accreditation Studies	2027	48,000	-	-	48,000	41,800	-	6,200	4,092	2,108
8	Centre for Public Safety Excellence Accreditation Studies	2032	48,000	-	-	48,000	41,800	-	6,200	4,092	2,108
	Adjustments:										
9	Adjustment related to Existing Population Incline						152,712	-	(152,712)	(152,712)	-
10	Reserve Fund Adjustment		104,430	-	-	104,430	-	-	104,430	68,924	35,506
	Total		\$45,700,430	\$5,926,000	\$2,700,000	\$37,074,430	\$8,866,312	\$8,885,000	\$19,323,117	\$12,701,335	\$6,621,782



Table 5-3
City of Kingston
Infrastructure Costs Included in the Development Charge Calculation
for Policing Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2024\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 66%	Non-Residential Share 34%
	2024 to 2033										
1	700 Division Street (Excess Capacity)	2024-2039	1,616,666	-	-	1,616,666	-	-	1,616,666	1,067,000	549,666
2	Additional Police Vehicles (8)	2025-2033	520,000	-	-	520,000	-	-	520,000	343,200	176,800
3	Outfitting for 14 Additional Police Officers	2024-2033	213,600	-	-	213,600	-	-	213,600	140,976	72,624
4	Additional Facility Space (Design)	2033	750,000	-	-	750,000	-	-	750,000	495,000	255,000
5	Provision for Additional Facility Space (Expansion)	2035	20,000,000	20,000,000	-	-	-	-	-	-	-
6	New KFR Training Centre Classroom Building (Joint with Police & County EMS)	2026-2029	6,750,000	151,900	4,725,000	1,873,100	1,518,800	-	354,300	233,838	120,462
7	Butler Building for Training	2025-2033	1,075,000	-	-	1,075,000	-	-	1,075,000	709,500	365,500
8	Facility Space Needs Study	2025	50,000	-	-	50,000	5,000	-	45,000	29,700	15,300
	Adjustments:										
9	Adjustment related to Existing Population Incline			-	-	-	145,912	-	(145,912)	(145,912)	-
10	Reserve Fund Adjustment		-	-	-	-	356,025	-	(356,025)	(234,977)	(121,049)
	Total		\$30,975,266	\$20,151,900	\$4,725,000	\$6,098,366	\$2,025,738	\$0	\$4,072,629	\$2,638,325	\$1,434,304



Table 5-4
City of Kingston
Infrastructure Costs Included in the Development Charge Calculation
for Parks and Recreation Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2024\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Non-Residential Share
	2024 to 2033									95%	5%
Future Neighbourhood Parks											
1	Creekside Valley Park (1.95 acres)	2024	704,000	-	-	704,000	35,200		668,800	635,360	33,440
2	Frontenac St. Parkette, 575 Princess St (0.04 acres)	2025	244,000	-	-	244,000	12,200		231,800	220,210	11,590
3	700 Princess St (0.2 acres)	2025	808,000	-	-	808,000	40,400		767,600	729,220	38,380
4	Princess St urban parkette (0.25 acres)	2026	1,000,00	-	-	1,000,000	50,000		950,000	902,500	47,500
5	Delmar St Parkette (0.38 acres)	2027	185,00	-	-	185,000	9,300		175,700	166,915	8,785
6	Isle of Man Rd Neighbourhood Park - Gibraltar Bay (3.5 acres)	2027	887,00	-	-	887,000	44,400		842,600	800,470	42,130
7	Catarauqui West Secondary Plan - South East Park (1.09 acres)	2028	370,00	-	-	370,000	18,500		351,500	333,925	17,575
8	Chattham St. Parkette (0.06 acres)	2029	250,00	-	-	250,000	12,500		237,500	225,625	11,875
9	700 Gardiners Rd Neighbourhood Park - West Village PH2 (1.88 acres)	2030	637,00	-	-	637,000	31,900		605,100	574,845	30,255
10	Pittsburgh Quarry Park Neighbourhood Park (2.1 acres)	2031	712,00	-	-	712,000	35,600		676,400	642,580	33,820
11	Woodhaven Gas Easement Linear Park (2.6 acres)	2032	881,00	-	-	881,000	44,100		836,900	795,055	41,845
12	Graceland (Bayridge Dr./Bath Rd.) (0.45 acres)	2033	195,00	-	-	195,000	9,800		185,200	175,940	9,260
Future Community Parks											
13	École Secondaire Publique Milles-Îles and École Secondaire Catholique Sainte-Marie-Rivier (CEPEO-CECCE) - Outdoor Amenities (4.6 acres)	2024	630,00	-	-	630,000	31,500		598,500	568,575	29,925
14	Creekside - Westbrook Community Park Expansion (1.55 acres)	2024	343,00	-	-	343,000	17,200		325,800	309,510	16,290
15	Riverview Regalia Park - Waterside Way (1.97 acres)	2024	579,00	-	-	579,000	29,000		550,000	522,500	27,500
16	Catarauqui West Community Park (Tamarack West 2) (14 acres)	2024-2025	4,971,00	-	-	4,971,000	248,600		4,722,400	4,486,280	236,120
17	Purdy Mills - South Community Park (3.81 acres)	2026	1,356,00	-	-	1,356,000	67,800		1,288,200	1,223,790	64,410
18	Barriefield Park (Old Kiln Crescent) (0.6 acres)	2028	214,00	-	-	214,000	10,700		203,300	193,135	10,165
19	Westbrook Central (3.5 acres)	2030	1,356,000	-	-	1,356,000	67,800		1,288,200	1,223,790	64,410
20	Purdy Mills - North Park (1.2 acres)	2032	427,00	-	-	427,000	21,400		405,600	385,320	20,280
Future Trails											
21	Greenwood West Woodland Trail North (Waterside Way)	2024	182,00	-	-	182,000	9,100		172,900	164,255	8,645
22	Greenwood West Woodland Trail Center (Waterside Way)	2024	326,00	-	-	326,000	16,300		309,700	294,215	15,485
23	Waterside Way multiuse pathway	2024	142,00	-	-	142,000	7,100		134,900	128,155	6,745
24	Woodhaven Hydro Corridor (1.2 km)	2029	684,00	-	-	684,000	34,200		649,800	617,310	32,490
25	Collins Creek Bufferland Trail North (960 lnm)	2029	547,000	-	-	547,000	27,400		519,600	493,620	25,980
26	Collins Creek Bufferland Trail South (1020 lnm)	2029	581,000	-	-	581,000	29,100		551,900	524,305	27,595
27	Lower Union St waterfront pathway (direct route project 5.05)	2031	393,000	-	-	393,000	19,700		373,300	354,635	18,665
28	Lower Union St waterfront pathway (amenities project 5.07)	2031	1,229,000	-	-	1,229,000	61,500		1,167,500	1,109,125	58,375
29	Greenwood West Woodland Trail South (Waterside Way - 630 lnm.)	2033	359,000	-	-	359,000	18,000		341,000	323,950	17,050
30	Pittsburgh Quarry (500m lnm)	2033	285,000	-	-	285,000	14,300		270,700	257,165	13,535



Table 5-4 (Cont'd)
City of Kingston
Infrastructure Costs Included in the Development Charge Calculation
for Parks and Recreation Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2024\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Non-Residential Share
	2024 to 2033									95%	5%
	Park Amenities										
31	Compton Court lights (capacity expansion)	2024-2025	75,000	-	-	75,000	3,800		71,200	67,640	3,560
32	Grenadier courts & lights	2024	805,000	-	-	805,000	40,300		764,700	726,465	38,235
33	Splash Pad	2026-2029	650,000	-	-	650,000	32,500		617,500	586,625	30,875
34	West end skatepark	2028	1,021,000	-	-	1,021,000	51,100		969,900	921,405	48,495
35	Belle Park tennis/pickleball and court lights	2027-2033	1,877,000	-	-	1,877,000	93,900		1,783,100	1,693,945	89,155
36	2 Active board/bike sports facilities	2030	581,000	-	-	581,000	29,100		551,900	524,305	27,595
37	Basketball Court	2031	76,000	-	-	76,000	3,800		72,200	68,590	3,610
38	Tennis/pickleball courts - Shannon & Hackett	2033	834,000	-	-	834,000	41,700		792,300	752,685	39,615
39	Soccer field lights	2033	1,550,000	-	-	1,550,000	77,500		1,472,500	1,398,875	73,625
40	Diamond lights	2030	1,888,000	-	-	1,888,000	94,400		1,793,600	1,703,920	89,680
	Indoor Recreation Facilities										
41a	INVISTA Centre Ice Pad (Growth-Related Debt Principal)	2024-2039	1,500,802	712,200	-	788,602	-		788,602	749,172	39,430
41b	INVISTA Centre Ice Pad (Growth-Related Debt Interest)	2024-2039	438,095	207,900	-	230,195	-		230,195	218,685	11,510
42	Enclose Culligan Aqua Park	2025	25,450,000	-	-	25,450,000	12,725,000		12,725,000	12,088,750	636,250
43	INVISTA Aquatics/Gym/Wellness Centre	2027-2028	102,000,000	-	-	102,000,000	57,750,000	25,000,000	19,250,000	18,287,500	962,500
	Vehicles & Equipment										
44	Recreation - Pick-up	2026	60,000	-	-	60,000	-	-	60,000	57,000	3,000
45	Parks - Mowers (2)	2025-2033	320,000	-	-	320,000	-	-	320,000	304,000	16,000
46	Parks - Pick-up Truck	025-2033	60,000	-	-	60,000	-	-	60,000	57,000	3,000
47	Side by Side UTV (1 every 3 Years)	024-2033	180,000	-	-	180,000	-	-	180,000	171,000	9,000
48	Vehicles 1/2 ton	2024	61,400	-	-	61,400	-	-	61,400	58,330	3,070
49	Parks & Recreation - Provision for Additional Fleet & Equipment	2025-2033	191,000	-	-	191,000	-	-	191,000	181,450	9,550
	Studies										
50	Parks & Recreation Master Plan	2025-2026	300,000	-	-	300,000	30,000	-	270,000	256,500	13,500
51	Parks & Recreation Master Plan	2030-2033	300,000	-	-	300,000	30,000	-	270,000	256,500	13,500
	Adjustments:										
53	Adjustment related to Existing Population Incline		-	-	-	-	519,407	-	(519,407)	(519,407)	-
54	Reserve Fund Adjustment		-	-	-	-	4,347,700	-	(4,347,700)	(4,130,315)	(217,385)
	Total		\$161,695,297	\$920,100	\$0	\$160,775,197	\$76,944,807	\$25,000,000	\$58,830,390	\$55,862,900	\$2,967,490



Table 5-5
City of Kingston
Infrastructure Costs Included in the Development Charge Calculation
for Library Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2024\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 95%	Non-Residential Share 5%
	2024 to 2033										
1	Additional Library Materials	2024-2033	2,090,000	-	-	2,090,000	-	-	2,090,000	1,985,500	104,500
2	Kingston East (Pittsburgh) Library Expansion & Renovation of Existing Space	2027-2029	9,150,000	-	-	9,150,000	1,830,000	-	7,320,000	6,954,000	366,000
3	Library Facilities Plan	2031	75,000	-	-	75,000	-	-	75,000	71,250	3,750
	Adjustments:										
4	Adjustment related to Existing Population Incline		-	-	-	-	64,443	-	(64,443)	(64,443)	-
5	Reserve Fund Adjustment		-	-	-	-	2,007,343	-	(2,007,343)	(1,906,976)	(100,367)
	Total		\$11,315,000	\$0	\$0	\$11,315,000	\$3,901,786	\$0	\$7,413,214	\$7,039,331	\$373,883



Table 5-6
City of Kingston
Infrastructure Costs Included in the Development Charge Calculation
for Transit Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2024\$)	Post Period Benefit	Other Deductions	Net Catal Cost	Less:		Potential D.C. Recoverable Cost		
							Benefi to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 66%	Non-Residential Share 34%
	2024 to 2033										
1	Access Buses	2024-2033	600,000	-	-	600,000	-	-	600,000	396,000	204,000
2	Bus Stops/Shelters	2024-2033	2,900,000	-	-	2,900,000	548,300	1,913,000	438,700	289,542	149,158
3	TRN - 1181/1183 John Counter - Expansion	2030	9,650,000	-	-	9,650,000	6,425,200	-	3,224,800	2,128,368	1,096,432
4	Transit Priority Measures (within roadway)	2024-2033	2,660,000	-	-	2,660,000	1,771,100	-	888,900	586,674	302,226
5	Supervisor Vehicles (2)	2025-2033	125,000	-	-	125,000	-	-	125,000	82,500	42,500
6	Battery Electric Bus Required Charging Infrastructure (next 10 years)	2034-2051	12,700,000	10,178,000	-	2,522,000	2,522,000	-	-	-	-
7	Future 40' Battery Diesel Bus Fleet Additions (36)	2024-2033	34,200,000	-	-	34,200,000	22,771,000	-	11,429,000	7,543,140	3,885,860
8	TRN - 5 Year Transit Plan & Organizational Review	2024-2025	176,000	-	-	176,000	117,200	-	58,800	38,808	19,992
9	TRN - 5 Year Transit Plan & Organizational Review	2029-2033	176,000	-	-	176,000	117,200	-	58,800	38,808	19,992
	Adjustments:										
10	Adjustment related to Existing Population Incline		-	-	-	-	155,752	-	(155,752)	(155,752)	-
11	Reserve Fund Adjustment		-	-	-	-	988,147	-	(988,147)	(652,177)	(335,970)
	Total		\$63,187,000	\$10,178,000	\$0	\$53,009,000	\$35,415,898	\$1,913,000	\$15,680,102	\$10,295,912	\$5,384,190



Table 5-7
City of Kingston
Infrastructure Costs Included in the Development Charge Calculation
for Provincial Offences Act Including By-law Enforcement Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2024\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 66%	Non-Residential Share 34%
	2024 to 2033										
1	Additional Fleet Needs (2)	2025	120,000	-	-	120,000	-	-	120,000	79,200	40,800
2	Additional Fleet Needs (2)	2028	120,000	-	-	120,000	-	-	120,000	79,200	40,800
	Adjustments:										
3	Adjustment related to Existing Population Incline		-	-	-		1,437	-	(1,437)	(1,437)	-
	Total		\$240,000	\$0	\$0	\$240,000	\$1,437	\$0	\$238,563	\$156,963	\$81,600



Table 5-8
City of Kingston
Infrastructure Costs Included in the Development Charge Calculation
for Ambulance Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2024\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 66%	Non-Residential Share 34%
	2024 to 2033										
1	Joint Facility with Fire Station #5 Joint Expansion with EMS (replacement and expansion)	2025	4,260,00	930,300	852,000	2,477,700	1,866,500	-	611,200	403,392	207,808
2	New Taylor Kidd Station (Joint with Fire Station #11)	2025-2026	4,625,00	2,233,000	925,000	1,467,000	-	-	1,467,000	968,220	498,780
3	New KFR Training Centre Classroom Building (Joint with Police & County EMS) (EMS Share)	2026-2029	675,00	40,500	135,000	499,500	405,000	-	94,500	62,370	32,130
4	New Ambulance (Highway 15)	2024	325,00	-	65,040	260,160	-	-	260,160	171,706	88,454
5	New Ambulance (Battersea Rd)	2025	325,00	-	65,040	260,160	-	-	260,160	171,706	88,454
6	New Ambulance (Joint #11)	2028	325,00	37,200	65,040	222,960	-	-	222,960	147,154	75,806
7	New Ambulance (Joint #11)	2029	325,00	74,300	65,040	185,860	-	-	185,860	122,668	63,192
8	New Ambulance (Joint #11)	2030	325,00	111,500	65,040	148,660	-	-	148,660	98,116	50,544
9	New Ambulance (Railway)	2031	325,00	148,700	65,040	111,460	-	-	111,460	73,564	37,896
10	New Ambulance (Railway)	2032	325,00	185,800	65,040	74,360	-	-	74,360	49,078	25,282
11	New Ambulance (Joint #11)	2033	325,00	223,000	65,040	37,160	-	-	37,160	24,526	12,634
12	Gear for Additional Paramedics (Highway 15)	2024	10,00	-	2,080	8,320	-	-	8,320	5,491	2,829
13	Gear for Additional Paramedics (Battersea Rd.)	2025	10,00	-	2,080	8,320	-	-	8,320	5,491	2,829
14	Gear for Additional Paramedics (joint #11)	2026	10,400	-	2,080	8,320	-	-	8,320	5,491	2,829
15	Gear for Additional Paramedics (joint #11)	2027	10,00	-	2,00	,320	-	-	8,320	5,491	2,829
16	Gear for Additional Paramedics (joint #11)	2029	10,00	2,400	2,00	,920	-	-	5,920	3,907	2,013
17	Gear for Additional Paramedics (Railway)	2030	10,400	3,600	2,080	4,720	-	-	4,720	3,115	1,605
18	Gear for Additional Paramedics (Railway)	2031	10,400	4,800	2,080	3,520	-	-	3,520	2,323	1,197
19	Gear for Additional Paramedics (joint #11)	2033	10,400	7,100	2,080	1,220	-	-	1,220	805	415
20	Gear for Additional Supervisor	2029	2,600	600	520	1,480	-	-	1,480	977	503
21	Facility Location Study	2024	73,700	-	14,740	58,960	14,700	-	44,260	29,212	15,048
22	Facility Location Study Update	2029	73,700	22,100	14,740	36,860	14,700	-	22,160	14,626	7,534
	Adjustments:										
23	Adjustment related to Existing Population Incline		-	-	-	-	45,593	-	(45,593)	(45,593)	-
	Total		\$12,394,800	\$4,024,900	\$2,478,960	\$5,890,940	\$2,346,493	\$0	\$3,544,447	\$2,323,834	\$1,220,614



Table 5-9
City of Kingston
Infrastructure Costs Included in the Development Charge Calculation
for Waste Diversion Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2024 to 2033	Timing (year)	Gross Capital Cos Estimate (2024\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit o Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 66%	Non-Residential Share 34%
1	Garbage truck (dual stream w automizer) (5)	2025-2033	2,795,000	-	1,956,500	838,500	-	-	838,500	553,410	285,090
2	New Vehicles Storage Facility	2025-2027	19,500,000	1,979,400	13,650,000	3,870,600	2,546,600	-	1,324,000	873,840	450,160
3	Waste Management Maintenance Building, Administration Space, & 2 Bay Washbay	2031	2,889,600	461,200	2,022,720	405,680	97,150	-	308,530	203,630	104,900
4	Recycling Contract	2024-2025	137,900	-	-	137,900	-	-	137,900	91,014	46,886
5	Charging Infrastructure	2024-2033	1,500,000	-	1,050,000	450,000	342,900	-	107,100	70,686	36,414
6	Cart-based Program	2025-2033	1,637,700	-	818,850	818,850	-	-	818,850	540,441	278,409
7	Household Hazardous Waste Facility Relocation & Expansion	2024-2025	375,000	-	-	375,000	324,000	-	51,000	33,660	17,340
8	Annual Waste Audits	2024-2033	500,000	-	-	500,000	432,000	-	68,000	44,880	23,120
	Adjustments:										
9	Adjustment related to Existing Population Incline		-	-	-	-	35,055	-	(35,055)	(35,055)	-
10	Reserve Fund Adjustment		-	-	-	-	239,495	-	(239,495)	(158,066)	(81,428)
	Total		\$29,335,200	\$2,440,600	\$19,498,070	\$7,396,530	\$4,017,200	\$0	\$3,379,330	\$2,218,439	\$1,160,891



Table 5-10
City of Kingston
Infrastructure Costs Included in the Development Charge Calculation
for Growth-Related Studies Class of Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Service to Which Project Relates	Gross Capital Cost Estimate (2024\$)	Post Period Benefit	Other Deductions (to recognize benefit to non-.C. services)	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
								Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Non-Residential Share
	2024 to 2033											
1	Development Charge Study Update	2024	All Services	135,000	-	-	135,000	-	-	135,000	84,431	50,569
2	Development Charge Study Update	2028	All Services	114,000	-	-	114,000	-	-	114,000	71,297	42,703
3	Official Plan Five Year Review	2024-2026	All Services	250,000	-	25,000	225,000	112,500	-	112,500	70,359	42,141
4	Natural Heritage Update (roll up as part of OP)	2024-2025	All Services	315,000	-	31,500	283,500	141,800	-	141,700	88,618	53,082
5	Population Model Update	2027-2028	All Services	340,000	-	34,000	306,000	153,000	-	153,000	95,706	57,294
6	Commercial Land Use Inventory	2024	All Services	290,000	-	29,000	261,000	130,500	-	130,500	81,609	48,891
7	Commercial Land Use Inventory	2033	All Services	290,000	-	29,000	261,000	130,500	-	130,500	81,609	48,891
8	Industrial Land Use Strategy	2024	All Services	220,000	-	22,000	198,000	98,900	-	99,100	61,993	37,107
9	Industrial Land Use Strategy	2033	All Services	220,000	-	22,000	198,000	98,900	-	99,100	61,993	37,107
10	Urban Growth Strategy	2024	All Services	75,000	-	7,500	67,500	-	-	67,500	42,216	25,284
11	Urban Growth Strategy	2025	All Services	75,000	-	7,500	67,500	-	-	67,500	42,216	25,284
12	Financial Feasibility Analysis of Intensification Sites	2026	All Services	150,000	-	15,000	135,000	-	-	135,000	84,432	50,568
13	Policy Planning Studies	2024-2033	All Services	500,000	-	50,000	450,000	224,900	-	225,100	140,792	84,308
14	Adjustment related to Existing Population Incline			-	-	-	-	5,590	-	(5,590)	(5,590)	-
15	Reserve Fund Adjustment			-	-	-	-	629,263	-	(629,263)	(391,101)	(238,162)
	Total			\$2,974,000	\$0	\$272,500	\$2,701,500	\$1,725,853	\$0	\$975,647	\$610,579	\$365,068



Table 5-11
Infrastructure Costs Covered in the D.C. Calculation – Growth-Related Studies –
Residential/Non-Residential Shares

Services	Total	Residential Share	Non-Residential Share
Water Services	165,317	87,685	77,632
Wastewater Services	328,679	174,333	154,346
Stormwater	27,841	14,767	13,074
Services Related to a Highway	287,515	195,612	91,903
Transit Services	23,225	15,337	7,888
Waste Diversion Services	4,929	3,255	1,674
Policing Services	6,034	3,985	2,049
Fire Protection Services	28,541	18,847	9,693
Ambulance Services	5,266	3,477	1,788
Library Services	10,940	10,394	546
Long-term Care Services	-	-	-
Parks and Recreation Services	86,975	82,633	4,342
P.O.A. including By-law Enforcement Services	386	255	131
Total	\$975,647	\$610,579	\$365,068
Overall Growth Studies Class of Services Residential/Non-Residential %		63%	37%

5.3 Service Levels and 27-Year (mid-2024 to mid-2051) Capital Costs for City-wide D.C. Services Calculation

This section evaluates the development-related capital requirements for services over the mid-2024 to mid-2051 planning period.

5.3.1 Services Related to a Highway

The City's inventory of roadways is measured in lane kilometres (km) and includes collector and arterial roads. In total, the City currently owns 622 lane km of D.C.-eligible roads. The City also owns 87 bridges, culverts, and structure, as well as 298 km of sidewalks, multi-use paths, and cycling lanes. Additionally, the City operates its Public Works out of 184,205 sq.ft. of building area, along with approximately 186 vehicles and equipment items to service the road network. The total inventory of assets over the past 15 years results in an invested level of service of \$17,097 per capita. In aggregate, the maximum D.C. eligible amount that could be included in the calculation of the charge for Services Related to a Highway, after accounting for the increase in population within existing residential units, is approximately \$964.0 million.



Table 5-12 provides the capital program for services related to a highway. The City has identified road improvements/construction, road widening, and intersection improvements, new vehicles, and equipment as well as active transportation needs required to service growth over the forecast period. The total gross capital cost of the program is approximately \$359.9 million. Of these costs, \$42.7 million has been deducted reflecting anticipated grants funding towards these needs. Deductions for the benefit to existing development and the portion of costs associated with the adjustment related to the proportion of costs associated with the anticipated increase in population within existing residential units have been made totaling approximately \$124.2 million. After incorporating the existing reserve fund deficit of \$1.77 million, approximately \$194.78 million in net growth-related capital costs have been included in the calculation of the D.C.

These costs have been allocated 68% (\$131.83 million) to residential development and 32% (\$62.95 million) to non-residential development based on forecast incremental population and employment growth over the 27-year period.



Table 5-12
City of Kingston
Infrastructure Costs Included in the Development Charge Calculation
For Services Related to a Highway

Proj. No.	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2024\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Non-Residential Share
	2024 to 2051									68%	32%
1	North King's Town 2-lane roadway connection - Railway to John Counter Blvd.	2029-2032	12,000,000	-	-	12,000,000	2,400,000	-	9,600,000	6,528,000	3,072,000
2	John Counter Blvd. widening (2-4 lanes Division Street to mid-block)	2031-2034	6,609,000	-	-	6,609,000	660,900	-	5,948,100	4,044,708	1,903,392
3	Cataragui Woods Drive - new 2 lane road (Sydenham to 560 m east)	2024-2026	6,810,000	-	-	6,810,000	-	-	6,810,000	4,630,800	2,179,200
4	Midland Avenue - From Princess Street to MacCrow Rd. - Upgrade to full Urban Standard	2025-2029	40,000,000	-	-	40,000,000	20,000,000	-	20,000,000	13,600,000	6,400,000
5	City-wide Intersection/Corridor Improvements	2025-2033	49,500,000	-	-	49,500,000	8,516,100	18,100,000	22,883,900	15,561,052	7,322,848
6	City-wide Intersection/Corridor Improvements	2034-2051	84,200,000	-	-	84,200,000	22,836,200	-	61,363,800	41,727,384	19,636,416
7	Transportation - City-wide Routes Active Transportation Master Plan Infrastructure	2024-2051	63,300,000	-	-	63,300,000	36,383,700	14,100,000	12,816,300	8,715,084	4,101,216
8	Transportation - Neighbourhood Routes Active Transportation Master Plan Infrastructure	2024-2051	30,400,000	-	-	30,400,000	14,716,200	10,500,000	5,183,800	3,524,984	1,658,816
9	Active Transportation - Pathways and Trails	2024-2051	20,160,000	-	-	20,160,000	14,908,400	-	5,251,600	3,571,088	1,680,512
10	Public Works Facility - Creekford	2031	1,295,400	-	-	1,295,400	-	-	1,295,400	880,872	414,528
11	Public Works Storage Facility Canapy Structure	2031	3,850,000	-	-	3,850,000	-	-	3,850,000	2,618,000	1,232,000
12	Salt and Sand Storage Facilities	2031-2033	3,100,000	-	-	3,100,000	-	-	3,100,000	2,108,000	992,000
	Vehicles and Equipment							-			
13	Plow Trucks (1 every 3 years)	2024-2051	4,365,000	-	-	4,365,000	-	-	4,365,000	2,968,200	1,396,800
14	Sidewalk Plow (1 every 3 years)	2026-2051	2,250,000	-	-	2,250,000	-	-	2,250,000	1,530,000	720,000
15	Street Sweeper (1 every 6 years)	2028-2051	2,600,000	-	-	2,600,000	-	-	2,600,000	1,768,000	832,000
16	Paver	2024	376,000	-	-	376,000	274,000	-	102,000	69,360	32,640
17	3 Ton Steel Roller	2024	80,000	-	-	80,000	58,300	-	21,700	14,756	6,944
18	Tri Axle Float	2024	80,000	-	-	80,000	58,300	-	21,700	14,756	6,944
19	Beram Pot	2024	75,000	-	-	75,000	54,600	-	20,400	13,872	6,528
20	3 axle dump truck	2024	380,000	-	-	380,000	276,900	-	103,100	70,108	32,992
21	Crew Cab 1 tonne	2024	97,000	-	-	97,000	70,700	-	26,300	17,884	8,416
22	Regular cab 1 ton	2024	89,000	-	-	89,000	64,900	-	24,100	16,388	7,712
23	4 Ton Steel Roller	2024	150,000	-	-	150,000	109,300	-	40,700	27,676	13,024
24	1.5 Tonne Steel Roller	2024	65,000	-	-	65,000	47,400	-	17,600	11,968	5,632
25	Grinder Attachement	2024	50,000	-	-	50,000	36,400	-	13,600	9,248	4,352
26	Provision for Additional Roads & Related Fleet	2025-2033	1,000,000	-	-	1,000,000	-	-	1,000,000	680,000	320,000
	Outstanding Debt										
27	3rd Crossing new construction of a 2 lane bridge - Elliott Ave. and Gore Rd. (Growth-Related Debt Principal)	2024-2051	14,743,272	-	-	14,743,272	-	-	14,743,272	10,025,425	4,717,847
28	3rd Crossing new construction of a 2 lane bridge - Elliott Ave. and Gore Rd. (Growth-Related Debt Interest - Discounted)	2024-2051	4,954,727	-	-	4,954,727	-	-	4,954,727	3,369,214	1,585,513
29	Gore Road (Bridge to Highway 15) (Growth-Related Debt Principal)	2024-2051	3,120,119	-	-	3,120,119	-	-	3,120,119	2,121,681	998,438
30	Gore Road (Bridge to Highway 15) (Growth-Related Debt Interest - Discounted)	2024-2051	1,048,569	-	-	1,048,569	-	-	1,048,569	713,027	335,542



Table 5-12 (Cont'd)
City of Kingston
Infrastructure Costs Included in the Development Charge Calculation
For Services Related to a Highway

Proj. No.	Increased Service Needs Attributable to Anticipated Development 2024 to 2051	Timing (year)	Gross Capital Cost Estimate (2024\$)	Post Prior Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 68%	Non-Residential Share 32%
	Studies										
31	Transportation Master Plan, Transportation Model Update, and Household Survey	2024-2026	530,000	-	-	530,000	132,500	-	397,500	270,300	127,200
32	Transportation Master Plan, Transportation Model Update, and Household Survey	2029-2031	530,000	-	-	530,000	132,500	-	397,500	270,300	127,200
33	Transportation Master Plan, Transportation Model Update, and Household Survey	2034-2036	530,000	-	-	530,000	132,500	-	397,500	270,300	127,200
34	Transportation Master Plan, Transportation Model Update, and Household Survey	2039-2041	530,000	-	-	530,000	132,500	-	397,500	270,300	127,200
35	Transportation Master Plan, Transportation Model Update, and Household Survey	2044-2046	530,000	-	-	530,000	132,500	-	397,500	270,300	127,200
36	Transportation Master Plan, Transportation Model Update, and Household Survey	2049-2051	530,000	-	-	530,000	132,500	-	397,500	270,300	127,200
	Adjustments:										
37	Adjustment related to Existing Population Incline		-	-	-	-	1,949,376	-	(1,949,376)	(1,949,376)	-
38	Reserve Fund Adjustment		1,770,185	-	-	1,770,185		-	1,770,185	1,203,726	566,459
	Total		\$361,698,271	\$0	\$0	\$361,698,271	\$124,216,676	\$42,700,000	\$194,781,595	\$131,827,684	\$62,953,911



5.4 2024 to Current Urban Boundary Buildout Capital Costs for Urban Services D.C. Calculation

This section evaluates the development-related capital requirements for services within the City's current urban boundary. The forecast period for the anticipated development is to build out of the current urban service boundary. These services are not subject to the historical level of service ceiling, and as a result, only the capital needs listing has been provided. The capital needs are based on prior master plans, the capital budget and forecast, as well as information provided by City and Utilities Kingston staff based on the most current information related to capital needs for the current urban boundary forecast period, which extends beyond a 10-year period.

5.4.1 Stormwater Services

The anticipated capital needs that have been identified for Stormwater Services include new storm sewers in conjunction with the sewer separation project required to provide capacity for growth. The capital needs are summarized in Table 5-13. The total gross capital costs for the identified needs are approximately \$38.0 million. Deductions for the benefit to existing development and the anticipated increase in population within existing residential units have been made totaling approximately \$19.2 million. Therefore, the net capital costs that have been included in the calculation of the D.C. equate to approximately \$18.8 million.

These costs have been allocated 53% (\$9.9 million) to residential development and 47% (\$8.9 million) to non-residential development based on forecast incremental population and employment growth over the buildout forecast period within the current urban boundary.

5.4.2 Water Services

The anticipated capital needs that have been identified for Water Services are summarized in Table 5-14. The projects within the D.C. capital program include the outstanding principal and interest costs of the Point Pleasant Water Treatment Plant for committed excess capacity contained in prior D.C. Background Studies, as well as major new watermains, a new storage reservoir, watermain replacement and upsizing for growth in conjunction with the sewer separation projects, and future water and wastewater master plan costs.



The total gross capital costs for the identified needs are approximately \$209.8 million. Deductions for the benefit to existing development and the portion of costs associated with the anticipated increase in population within existing residential units have been made totaling approximately \$85.2 million. After deducting the existing reserve fund surplus of approximately \$12.6 million, approximately \$112.0 million in net growth-related capital costs have been included in the calculation of the D.C.

These costs have been allocated to residential and non-residential development based on forecast incremental population and employment growth anticipated over the buildout forecast period for the current urban boundary. In total, approximately \$58.7 million (53%) of the total D.C. recoverable costs are allocated to residential development, with approximately \$53.3 million (47%) allocated to non-residential development.

5.4.3 Wastewater Services

The anticipated capital needs that have been identified for Wastewater Services are summarized in Table 5-15. The capital program is provided to meet the anticipated needs of development over the buildout forecast period, and include new wastewater trunks, wastewater treatment upgrades (including financing and unfunded costs of committed excess capacity), pumping stations, forcemain upgrades, sewer separation, and future water and wastewater master plan costs.

The total gross capital costs for the capital program are approximately \$360.98 million. Deductions for the benefit to existing development and the share of costs required to service the anticipated increase in population within existing residential units have been made totaling approximately \$134.76 million. After deducting the existing reserve fund surplus of approximately \$3.49 million, approximately \$222.72 million in net capital have been included in the calculation of the D.C.

These costs have been allocated to residential and non-residential development based on forecast incremental population and employment growth over the urban buildout period. In total, approximately \$117.1 million (53%) of the total D.C. recoverable costs are allocated to residential development, with approximately \$105.62 million (47%) allocated to non-residential development.



Table 5-13
City of Kingston
Infrastructure Costs Included in the Development Charge Calculation
For Stormwater Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2024\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 53%	Non-Residential Share 47%
	2024 - Urban Buildout										
	Storm Sewers in Conjunction with Sewer Separation Project:										
1	Stormwater Construction to support Combined Sewer Separation Projects	2024-2033	15,045,000	-	-	15,045,000	7,522,500	-	7,522,500	3,986,925	3,535,575
2	Stormwater Construction to support Combined Sewer Separation Projects	2034-2043	13,500,000	-	-	13,500,000	6,750,000	-	6,750,000	3,577,500	3,172,500
3	Stormwater Construction to support Combined Sewer Separation Projects	2044-2051	9,450,000	-	-	9,450,000	4,725,000	-	4,725,000	2,504,250	2,220,750
	Adjustments:										
4	Adjustment related to Existing Population Incline		-	-	-	-	169,090	-	(169,090)	(169,090)	-
	Total		\$37,995,000	\$0	\$0	\$37,995,000	\$19,166,590	\$0	\$18,828,410	\$9,899,585	\$8,928,825



Table 5-14
City of Kingston
Infrastructure Costs Included in the Development Charge Calculation
For Water Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2024\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 53%	Non-Residential Share 47%
	2024 - Urban Buildout										
	Major Watermains										
1	Augusta - Atkinson to Cataraqui Woods Dr. (Water System Extension)	2024-2025	682,000	-	-	682,000	-	-	682,000	361,460	320,540
2a	Westbrook 2nd feed: Creekford - Bayridge to Westbrook/Ottawa St. (Tenative pending EA)	2025-2027	15,800,000	-	-	15,800,000	6,320,000	-	9,480,000	5,024,400	4,455,600
2b	Westbrook 2nd Feed Enivonmental Assessment (EA)	2025	1,500,000	-	-	1,500,000	600,000	-	900,000	477,000	423,000
3a	Water System Interconnection: PHASE 2a: Front Road/King St. (Sand Bay Lane to Country Club Dr)	2024-2026	31,218,000	-	-	31,218,000	15,609,000	-	15,609,000	8,272,770	7,336,230
3b	Water System Interconnection: PHASE 2b: Front Road/King St. (Country Club Dr to Sir John A MacDonald Blvd via Union St)	2025-2027	25,800,000	-	-	25,800,000	12,900,000	-	12,900,000	6,837,000	6,063,000
4	Gatwick Ave - Kendal to Creekford (Water System Extension)	2026-2028	1,130,000	-	-	1,130,000	-	-	1,130,000	598,900	531,100
5	Gardiners Rd. - Watermain Upsizing (North leg of O'Connor Dr. to Fortune Cr.)	2030-2035	5,760,000	-	-	5,760,000	2,059,200	-	3,700,800	1,961,424	1,739,376
6	Cloggs Rd and Midland New Water Servicing	2025-2029	10,010,000	-	-	10,010,000	-	-	10,010,000	5,305,300	4,704,700
7	Joseph St WM Upsize (per NKT)	2028	563,000	-	-	563,000	424,700	-	138,300	73,299	65,001
8	Fraser St WM Upsize (per NKT)	2028	1,640,000	-	-	1,640,000	1,132,600	-	507,400	268,922	238,478
9	Rideau St WM Upsize (per NKT)	2029	959,000	-	-	959,000	95,900	-	863,100	457,443	405,657
10	Bagot St WM Upsize (per NKT)	2029	1,430,000	-	-	1,430,000	1,215,500	-	214,500	113,685	100,815
11	Montreal/Rideau/Railway Intersection WM Upsize (per NKT)	2030	213,000	-	-	213,000	52,200	-	160,800	85,224	75,576
	Facilities										
12	New storage reservoir ~5,000m3 in Zone 1.	2040	12,500,000	-	-	12,500,000	-	-	12,500,000	6,625,000	5,875,000
	Debt										
13	Point Peasant WTP (Growth-Related Debt Principal)	2024-2040	1,524,546	-	-	1,524,546	-	-	1,524,546	808,009	716,537
14	Point Peasant WTP (Growth-Related Debt Interest - Discounted)	2024-2040	185,991	-	-	185,991	-	-	185,991	98,575	87,416
15	Point Peasant WTP (Growth-Related Debt Principal)	2024-2047	23,108,885	-	-	23,108,885	-	-	23,108,885	12,247,709	10,861,176
16	Point Peasant WTP (Growth-Related Debt Interest - Discounted)	2024-2047	4,243,132	-	-	4,243,132	-	-	4,243,132	2,248,860	1,994,272



Table 5-14 (Cont'd)
City of Kingston
Infrastructure Costs Included in the Development Charge Calculation
For Water Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2024\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 53%	Non-Residential Share 47%
	2024 - Urban Buildout										
	Watermain Replacement and Upsizing in Conjunction with Sewer Separation Project:										
17	Watermain Replacement and Upsizing in Conjunction with Sewer Separation Project	2024-2033	31,869,500	-	-	31,869,500	20,251,400	-	11,618,100	6,157,593	5,460,507
18	Watermain Replacement and Upsizing in Conjunction with Sewer Separation Project	2034-2043	22,239,000	-	-	22,239,000	13,584,700	-	8,654,300	4,586,779	4,067,521
19	Watermain Replacement and Upsizing in Conjunction with Sewer Separation Project	2044-2051	12,643,000	-	-	12,643,000	8,889,300	-	3,753,700	1,989,461	1,764,239
	Studies										
20	Water Master Plan	2025	800,000	-	-	800,000	120,000	-	680,000	360,400	319,600
21	Water Master Plan	2030	800,000	-	-	800,000	120,000	-	680,000	360,400	319,600
22	Water Master Plan	2035	800,000	-	-	800,000	120,000	-	680,000	360,400	319,600
23	Water Master Plan	2040	800,000	-	-	800,000	120,000	-	680,000	360,400	319,600
24	Water Master Plan	2045	800,000	-	-	800,000	120,000	-	680,000	360,400	319,600
25	Water Master Plan	2050	800,000	-	-	800,000	120,000	-	680,000	360,400	319,600
	Adjustments:										
26	Adjustment related to Existing Population Incline		-	-	-	-	1,389,331	-	(1,389,331)	(1,389,331)	-
27	Reserve Fund Adjustment		-	-	-	-	12,597,007	-	(12,597,007)	(6,676,414)	(5,920,593)
	Total		\$209,819,054	\$0	\$0	\$209,819,054	\$97,840,838	\$0	\$111,978,216	\$58,695,469	\$53,282,747



Table 5-15
City of Kingston
Infrastructure Costs Included in the Development Charge Calculation
For Wastewater Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2024\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share	Non-Residential Share
	2024 - Urban Buildout									53%	47%
	Wastewater Trunks										
1a	Hwy 15 Trunk Sewer Upsize, Gore Rd to Innovation Drive	2032-2034	6,140,000	-	-	6,140,000	2,089,300	-	4,050,700	2,146,871	1,903,829
1b	Hwy 15 Trunk Sewer Upsize, Barrett Court SPS to Gore Rd.	2031-2033	4,320,000	-	-	4,320,000	1,228,800	-	3,091,200	1,638,336	1,452,864
1c	Barriefield Trunk Sewer (Hwy15 Outlet) Upsize, Wellington S to Hwy2.	2033-2035	976,000	-	-	976,000	351,400	-	624,600	331,038	293,562
2	North West Collector Upsize, Lincoln Dr. to Pembroke Cres.	2033-2034	4,390,000	-	-	4,390,000	2,469,400	-	1,920,600	1,017,918	902,682
3a	North End Trunk Sewer Twinning Phase 3, John Counter Blv to Dalton Ave SPS	2031-2032	12,656,000	-	-	12,656,000	7,593,600	-	5,062,400	2,683,072	2,379,328
3b	North End Trunk Sewer Twinning Phase 3, Environmental Assessment (EA)	2029	1,500,000	-	-	1,500,000	900,000	-	600,000	318,000	282,000
4a	Princess St Collector Phase 2, Portsmouth Ave. to Sir John A. Macdonald Blvd.	2026-2028	3,270,000	-	-	3,270,000	1,668,400	-	1,601,600	848,848	752,752
4b	Princess St Collector Phase 3, Sir John A. Macdonald Blvd to Innovation Park Entrance	2036	1,850,000	-	-	1,850,000	1,284,700	-	565,300	299,609	265,691
5	King St Collector Upsize, Country Club Dr to McDonald Ave. (part of Front Rd. Phase 2B)	2025-2027	3,000,000	-	-	3,000,000	1,741,500	-	1,258,500	667,005	591,495
6a	Midland Ave. - New Sewermain, Creekford Rd to Cataraqui oods Dr	2025-2029	5,100,000	-	-	5,100,000	-	-	5,100,000	2,703,000	2,397,000
6b	Midland Ave Sewer Upsize, Cataraqui Woods Dr to Princess St	2025-2029	3,540,000	-	-	3,540,000	802,700	-	2,737,300	1,450,769	1,286,531
7	Sewer Upgrades at John Counter Blvd/Montreal Intersection	2024-2025	1,693,546	-	-	1,693,546	1,083,900	-	609,646	323,112	286,533
8	Notch Hill Collector Upsize (per MP)	2026	1,270,000	-	-	1,270,000	881,900	-	388,100	205,693	182,407
9	Rideau St Collector Upsize (per MP)	2026-2028	825,000	-	-	825,000	322,300	-	502,700	266,431	236,269
10	Ravensview Trunk Sewer Twinning (per MP)	2036-2038	49,347,000	-	-	49,347,000	24,673,500	-	24,673,500	13,076,955	11,596,545
11	River St Inlet Sewer Twinning (per MP)	2036-2038	1,809,000	-	-	1,809,000	-	-	1,809,000	958,770	850,230
	WW Treatment										
12	Cataraqui Bay WWTP Phase 2 (Liquid Train additional upgrade, incl. EA, new capacity for growth)	2028-2032	34,543,000	-	-	34,543,000	-	-	34,543,000	18,307,790	16,235,210
13	Cataraqui Bay WWTP Phase 1B (Solids Train, incl. EA, new capacity for growth)	2025-2029	25,000,000	-	-	25,000,000	10,000,000	-	15,000,000	7,950,000	7,050,000
	Pumping Stations										
14	Dockside Pumping Station	2024	3,480,000	-	-	3,480,000	-	-	3,480,000	1,844,400	1,635,600
15	Portsmouth SPS Redirect: PHASE 3, Portsmouth SPS Capacity Increase & Upgrades to SPS	2026-2028	8,107,000	-	-	8,107,000	2,026,800	-	6,080,200	3,222,506	2,857,694
16	Bath Rd SPS Capacity Increase	2026-2028	4,100,000	-	-	4,100,000	1,025,000	-	3,075,000	1,629,750	1,445,250
17	Barrett Court SPS Capacity Upgrade	2030-2032	10,000,000	-	-	10,000,000	6,000,000	-	4,000,000	2,120,000	1,880,000



Table 5-15 (Cont'd)
City of Kingston
Infrastructure Costs Included in the Development Charge Calculation
For Wastewater Services

Proj. No.	Increased Service Needs Attributable to Anticipated Development	Timing (year)	Gross Capital Cost Estimate (2024\$)	Post Period Benefit	Other Deductions	Net Capital Cost	Less:		Potential D.C. Recoverable Cost		
							Benefit to Existing Development	Grants, Subsidies and Other Contributions Attributable to New Development	Total	Residential Share 53%	Non-Residential Share 47%
	2024 - Urban Buildout										
	Forcemains										
18	Hillview Rd SPS Forcmain Upsize.	2028-2030	292,600	-	-	292,600	95,500	-	197,100	104,463	92,637
19	Barrett Ct SPS Forcmain upsize.	2030-2032	2,700,000	-	-	2,700,000	1,200,000	-	1,500,000	795,000	705,000
20	Bath Rd SPS Forcmain Upsize	2025-2026	3,130,000	-	-	3,130,000	1,391,100	-	1,738,900	921,617	817,283
21a	Portsmouth SPS Redirection: PHASE 2a, Front Road/King St, new Forcmain, Sand Bay Lane to Country Club Dr.	2024-2026	23,000,000	-	-	23,000,000	17,250,000	-	5,750,000	3,047,500	2,702,500
21b	Portsmouth SPS Redirection: PHASE 2b, Front Road/King St, new Forcmain, Sand Bay Lane to Country Club Dr.	2025-2027	18,700,000	-	-	18,700,000	14,025,000	-	4,675,000	2,477,750	2,197,250
22	King St SPS, Forcmain Twinning	2036	921,000	-	-	921,000	-	-	921,000	488,130	432,870
	Sewer Separation Projects										
23	Victoria/Collingwood/Couper/Earl/Union Sewer Separation (reason: CKGS)	2024-2025	1,549,040	-	-	1,549,040	1,161,800	-	387,240	205,237	182,003
24	Princess St & Garrett Sewer Separation (reason: Williamsville, CKGS)	2025-2026	3,500,000	-	-	3,500,000	2,625,000	-	875,000	463,750	411,250
25	Orchard St/River St Sewer Separation (reason: NKT)	2025-2026	762,000	-	-	762,000	571,500	-	190,500	100,965	89,535
26	Queens Crescent Sewer Separation	2025-2026	251,000	-	-	251,000	188,300	-	62,700	33,231	29,469
27	Sewer Separation Projects	2027-2033	15,902,000	-	-	15,902,000	11,089,000	-	4,813,000	2,550,890	2,262,110
28	Sewer Separation Projects	2034-2043	17,273,000	-	-	17,273,000	10,960,600	-	6,312,400	3,345,572	2,966,828
29	Sewer Separation Projects	2044-2051	8,439,000	-	-	8,439,000	5,338,000	-	3,101,000	1,643,530	1,457,470
	Debt and Adjustments										
30	Cataraqui Bay WWTP Phase 1 - Prior Costs (Growth-Related Debt Principal)	2024-2042	49,303,441	-	-	49,303,441	-	-	49,303,441	26,130,824	23,172,617
31	Cataraqui Bay WWTP Phase 1 - Prior Costs (Growth-Related Debt Interest - Discounted)	2024-2042	10,587,577	-	-	10,587,577	-	-	10,587,577	5,611,416	4,976,161
32	Ravensview Oversizing (Growth-Related Debt Principal)	2024-2040	10,118,114	-	-	10,118,114	-	-	10,118,114	5,362,600	4,755,513
33	Ravensview Oversizing (Growth-Related Debt Interest - Discounted)	2024-2040	2,831,246	-	-	2,831,246	-	-	2,831,246	1,500,561	1,330,686
	Studies										
34	Wastewater Master Plan	2025	800,000	-	-	800,000	120,000	-	680,000	360,400	319,600
35	Wastewater Master Plan	2030	800,000	-	-	800,000	120,000	-	680,000	360,400	319,600
36	Wastewater Master Plan	2035	800,000	-	-	800,000	120,000	-	680,000	360,400	319,600
37	Wastewater Master Plan	2040	800,000	-	-	800,000	120,000	-	680,000	360,400	319,600
38	Wastewater Master Plan	2045	800,000	-	-	800,000	120,000	-	680,000	360,400	319,600
39	Wastewater Master Plan	2050	800,000	-	-	800,000	120,000	-	680,000	360,400	319,600
	Adjustments:										
40	Adjustment related to Existing Population Incline		-	-	-	-	2,000,197	-	(2,000,197)	(2,000,197)	-
41	Reserve Fund Adjustment		-	-	-	-	3,493,057	-	(3,493,057)	(1,851,320)	(1,641,737)
	Total		\$360,976,563	\$0	\$0	\$360,976,563	\$138,252,254	\$0	\$222,724,310	\$117,103,792	\$105,620,518



Chapter 6

Development Charge Calculation



6. Development Charge Calculation

The calculation of the maximum D.C.s that could be imposed by Council have been undertaken using a cash-flow approach for the growth-related capital costs identified in Chapter 5. Table 6-1 presents the D.C. calculation for Stormwater, Water, and Wastewater Services imposed in the urban serviced area over the buildout forecast period anticipated to buildout the current urban boundary. Table 6-2 presents the D.C. calculation for Services related to a Highway imposed over 27-year period City-wide. Table 6-3 calculates the proposed uniform D.C. to be imposed on anticipated development on a City-wide basis for services and class of services over a 10-year planning horizon.

The calculation for residential development is generated on a per capita basis and is based upon five forms of housing types (singles and semi-detached, apartments 2+ bedrooms, apartments bachelor and 1-bedroom, special care/special dwelling units and all other multiples). The non-residential D.C. has been calculated on a per sq.ft. of G.F.A. basis for industrial and non-industrial (i.e. commercial and institutional) types of development.

With respect to non-residential development, the total costs in the differentiated charge (i.e. industrial and non-industrial) allocated to non-residential development based on need for service, have been divided by the anticipated development by type over the planning period to calculate a cost per sq.ft of G.F.A.

The D.C.-eligible costs for each service component were developed in Chapter 5 for all City services based on their proposed capital programs.

The cash-flow calculations of the maximum D.C.s that could be imposed by Council have been undertaken to account for the timing of revenues and expenditures and the resultant financing needs. The cash-flow calculations have been undertaken by service for each forecast development type, i.e. residential, industrial, and non-industrial development. D.C. cash flow calculation tables are provided in Appendix G and have been undertaken to account for 3.0% earnings on D.C. reserve fund balances and 4.7% interest charged for reserve fund borrowing.

For the residential calculations, the total cost is divided by the “gross” (new resident) population to determine the per capita amount. The residential D.C.-recoverable capital



cost calculations set out in Chapter 5 are based on the net anticipated population increase (the forecast new unit population less the anticipated decline in existing units). The cost per capita is then multiplied by the average occupancy of the new units (Appendix A, Schedule 7) to calculate the charges in Tables 6-1 to 6-3.

Table 6-4 provides the schedule of charges that is applicable for all services by type of development.

Tables 6-5 to 6-10 provide a comparison of the 2024 D.C.s currently imposed in the City and the charges proposed herein (Table 6-4) for the following residential dwelling unit types within the City's urban serviced area: single detached, other multiples, bachelor and one-bedroom apartment, and apartment with two or more bedrooms. The calculated charges for a single detached residential dwelling unit are \$32,980, representing an increase of 6.3% (\$1,954) over the City's current 2024 D.C.s. Similarly, charges for other multiples, apartment with two or more bedrooms, and bachelor and one-bedroom apartment residential dwelling types are proposed to increase by 10.74% (\$2,608), 8.17% (\$1,684), and 19.75% (\$2,490) respectively. The differences in the magnitude of the increase are reflective of changes in dwelling unit occupancy exhibited between the 2016 and 2021 Census periods.

Tables 6-9 and 6-10 provide comparisons for non-residential (industrial and non-industrial) development, on a per sq.ft. of G.F.A within the City's urban serviced area.

The calculated non-residential D.C.s for new development within the urban serviced area are \$8.03 per sq.ft. of G.F.A. for industrial development, representing a 32.52% (\$3.87) decrease compared to current charges. The proposed charge for non-industrial development types of non-residential development (i.e. commercial and institutional) totals \$24.40 per sq.ft. of G.F.A., representing a 2.67% (\$0.67) decrease compared to current charges.

Table 6-11 summarizes the gross capital expenditures and sources of revenue for works to be undertaken during the 10-year life of the by-law.



Table 6-1
City of Kingston
Calculation of Development Charges
within the Urban Serviced Area
2024-Urban Buildout (Based on Current Urban Boundary)

SERVICES	2024\$ D.C.-Eligible Cost		2024\$ D.C.-Eligible Cost		Non-Residential D.C. Charge	
	Residential	S.D.U.	Industrial	Non-Industrial	Industrial per sq. ft.	Non-Industrial per sq. ft.
	\$	\$	\$	\$	\$	\$
1. <u>Wastewater Services</u>	126,332,268	9,068	22,203,700	84,454,506	3.53	10.83
1.1 Capital Costs	117,103,792		22,179,110	83,441,408		
1.2 Financing Costs	9,228,476		24,590	1,013,098		
2. <u>Water Services</u>	62,650,663	4,497	11,196,200	42,578,172	1.78	5.46
2.1 Capital Costs	58,695,469		11,188,772	42,093,975		
2.2 Financing Costs	3,955,193		7,428	484,197		
3. <u>Stormwater Services</u>	9,919,340	712	1,887,000	7,018,380	0.30	0.90
3.1 Capital Costs	9,899,585		1,874,952	7,053,873		
3.2 Financing Costs	19,755		12,048	(35,493)		
TOTAL	\$198,902,270	14,277	\$35,286,900	\$134,051,058	\$5.61	\$17.19
D.C.-Eligible Capital Cost	\$198,902,270		35,286,900	134,051,058		
Buildout Gross Population/GFA Growth (sq.ft.)	39,343		6,290,000	7,798,200		
Cost Per Capita/Non-Residential GFA (sq.ft.)	\$5,055.59		\$5.61	\$17.19		
By Residential Unit Type	P.P.U.					
Single and Semi-Detached Dwelling	2.824	\$14,277				
Other Multiples	2.303	\$11,644				
Apartments - 2 Bedrooms +	1.909	\$9,651				
Apartments - Bachelor and 1 Bedroom	1.293	\$6,537				
Special Care/Special Dwelling Units	1.100	\$5,561				

Table 6-2
City of Kingston
Calculation of Development Charges
for City-Wide Services
2024-2051

SERVICES	2024\$ D.C.-Eligible Cost		2024\$ D.C.-Eligible Cost		Non-Residential D.C. Charge	
	Residential	S.D.U.	Industrial	Non-Industrial	Industrial per sq. ft.	Non-Industrial per sq. ft.
	\$	\$	\$	\$	\$	\$
4. <u>Services Related to a Highway</u>	133,632,550	6,793	17,301,427	45,945,900	1.43	4.29
4.1 Capital Costs	131,827,684		17,233,085	45,720,826		
4.2 Financing Costs	1,804,866		68,342	225,074		
TOTAL	\$133,632,550	\$6,793	\$17,301,427	\$45,945,900	\$1.43	\$4.29
D.C.-Eligible Capital Cost	133,632,550		17,301,427	45,945,900		
27-Year Gross Population/GFA Growth (sq.ft.)	55,554		12,098,900	10,710,000		
Cost Per Capita/Non-Residential GFA (sq.ft.)	\$2,405.45		\$1.43	\$4.29		
By Residential Unit Type	P.P.U.					
Single and Semi-Detached Dwelling	2.824	\$6,793				
Other Multiples	2.303	\$5,540				
Apartments - 2 Bedrooms +	1.909	\$4,592				
Apartments - Bachelor and 1 Bedroom	1.293	\$3,110				
Special Care/Special Dwelling Units	1.100	\$2,646				



Table 6-3
City of Kingston
Calculation of Development Charges
for City-Wide Services
2024-2033

SERVICES/CLASS OF SERVICES	2024\$ D.C.-Eligible Cost		2024\$ D.C.-Eligible Cost		Non-Residential D.C. Charge	
	Residential	S.D.U.	Industrial	Non-Industrial	Industrial per sq. ft.	Non-Industrial per sq. ft.
	\$	\$	\$	\$	\$	\$
5. <u>Fire Protection Services</u>	13,202,672	1,665	1,935,144	4,954,353	0.34	1.01
5.1 Capital Costs	12,701,335		1,870,074	4,751,708		
5.2 Financing Costs	501,337		65,070	202,645		
6. <u>Policing Services</u>	2,640,534	333	398,412	1,030,113	0.07	0.21
6.1 Capital Costs	2,638,325		405,065	1,029,239		
6.2 Financing Costs	2,210		(6,653)	874		
7. <u>Transit Services</u>	10,308,392	1,300	1,536,732	3,875,187	0.27	0.79
7.1 Capital Costs	10,295,912		1,520,563	3,863,627		
7.2 Financing Costs	12,481		16,169	11,560		
8. <u>Parks and Recreation Services</u>	55,752,544	7,031	853,740	2,109,279	0.15	0.43
8.1 Capital Costs	55,862,900		838,056	2,129,434		
8.2 Financing Costs	(110,356)		15,684	(20,155)		
9. <u>Library Services</u>	7,112,791	897	113,832	294,318	0.02	0.06
9.1 Capital Costs	7,039,331		105,589	268,294		
9.2 Financing Costs	73,460		8,243	26,024		
10. <u>Provincial Offences Act including By-Law Enforcement</u>	166,520	21	-	49,053	-	0.01
10.1 Capital Costs	156,963		23,045	58,555		
10.2 Financing Costs	9,557		(23,045)	(9,502)		
11. <u>Ambulance</u>	2,402,648	303	341,496	932,007	0.06	0.19
11.1 Capital Costs	2,323,834		344,717	875,897		
11.2 Financing Costs	78,815		(3,221)	56,110		
12. <u>Waste Diversion</u>	2,236,128	282	341,496	833,901	0.06	0.17
12.1 Capital Costs	2,218,439		327,850	833,041		
12.2 Financing Costs	17,689		13,646	860		
13. <u>Growth-Related Studies</u>	618,504	78	113,832	245,265	0.02	0.05
13.1 Capital Costs	610,579		103,100	261,968		
13.2 Financing Costs	7,925		10,732	(16,703)		
TOTAL	\$94,440,733	\$11,910	\$5,634,684	\$14,323,476	\$0.99	\$2.92
D.C.-Eligible Capital Cost	\$94,440,733		\$5,634,684	\$14,323,476		
10-Year Gross Population/GFA Growth (sq.ft.)	22,393		5,691,600	4,905,300		
Cost Per Capita/Non-Residential GFA (sq.ft.)	\$4,217.42		\$0.99	\$2.92		
By Residential Unit Type	P.P.U.					
Single and Semi-Detached Dwelling	2.824	\$11,910				
Other Multiples	2.303	\$9,713				
Apartments - 2 Bedrooms +	1.909	\$8,051				
Apartments - Bachelor and 1 Bedroom	1.293	\$5,453				
Special Care/Special Dwelling Units	1.100	\$4,640				



Table 6-4
City of Kingston
Calculated Schedule of Development Charges
for Services and Class of Services

Services/Class of Services	RESIDENTIAL					NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 bedrooms +	Apartments - Bachelor and 1 Bedroom	Special Care/Special Dwelling Units	Industrial (per sq.ft. of Total Floor Area)	Non-Industrial (per sq.ft. of Total Floor Area)
Municipal Wide Services:							
Services Related to a Highway	6,793	5,540	4,592	3,110	2,646	1.43	4.29
Transit Services	1,300	1,060	879	595	506	0.27	0.79
Fire Protection Services	1,665	1,358	1,126	762	649	0.34	1.01
Policing Services	333	272	225	152	130	0.07	0.21
Parks and Recreation Services	7,031	5,734	4,753	3,219	2,739	0.15	0.43
Library Services	897	732	606	411	349	0.02	0.06
Provincial Offences Act including By-Law Enforcement	21	17	14	10	8	0.00	0.01
Ambulance	303	247	205	139	118	0.06	0.19
Waste Diversion	282	230	191	129	110	0.06	0.17
Municipal Wide Class of Services:							
Growth-Related Studies	78	64	53	36	30	0.02	0.05
Total Municipal Wide Services/Class of Services	\$18,703	\$15,254	\$12,644	\$8,563	\$7,285	\$2.42	\$7.21
Urban Services:							
Wastewater Services	9,068	7,395	6,130	4,152	3,532	3.53	10.83
Water Services	4,497	3,667	3,040	2,059	1,752	1.78	5.46
Stormwater Services	712	581	481	326	277	0.30	0.90
Total Urban Services	\$14,277	\$11,643	\$9,651	\$6,537	\$5,561	\$5.61	\$17.19
GRAND TOTAL RURAL AREA	\$18,703	\$15,254	\$12,644	\$8,563	\$7,285	\$2.42	\$7.21
GRAND TOTAL URBAN AREA	\$32,980	\$26,897	\$22,295	\$15,100	\$12,846	\$8.03	\$24.40



Table 6-5
City of Kingston
Single Detached Residential Dwelling Unit D.C. Comparison

Services/Class of Services	Current	Calculated - as of Dec. 17, 2024	Calculated - As per Addendum 1	Calculated - As per Addendum 2
City-Wide Services:				
Services Related to a Highway	11,494	7,004	6,835	6,793
Transit Services	1,749	1,648	1,300	1,300
Fire Protection Services	757	1,783	1,665	1,665
Policing Services	379	370	333	333
Parks and Recreation Services	3,558	7,191	7,024	7,031
Library Services	1,442	900	897	897
Provincial Offences Act including By-Law Enforcement	-	21	21	21
Ambulance	-	317	303	303
Waste Diversion	100	249	248	282
City-Wide Class of Services:				
Growth-Related Studies	387	76	77	78
Total City-Wide Services/Class of Services	\$19,866	\$19,559	\$18,703	\$18,703
Urban Area Services:				
Wastewater Services	8,742	11,607	9,502	9,068
Water Services	2,418	4,646	4,497	4,497
Stormwater Services	-	712	712	712
Total Urban Area Services	\$11,160	\$16,965	\$14,711	\$14,277
Grand Total - Urban Area Services/Class of Services	\$31,026	\$36,524	\$33,414	\$32,980

Table 6-6
City of Kingston
Other Multiples D.C. Comparison

Services/Class of Services	Current	Calculated - as of Dec. 17, 2024	Calculated - As per Addendum 1	Calculated - As per Addendum 2
City-Wide Services:				
Services Related to a Highway	8,999	5,712	5,574	5,540
Transit Services	1,368	1,344	1,060	1,060
Fire Protection Services	593	1,454	1,358	1,358
Policing Services	297	302	272	272
Parks and Recreation Services	2,784	5,864	5,728	5,734
Library Services	1,129	734	732	732
Provincial Offences Act including By-Law Enforcement	-	17	17	17
Ambulance	-	259	247	247
Waste Diversion	77	203	202	230
City-Wide Class of Services:				
Growth-Related Studies	305	62	63	64
Total City-Wide Services/Class of Services	\$15,552	\$15,951	\$15,253	\$15,254
Urban Area Services:				
Wastewater Services	6,844	9,466	7,749	7,395
Water Services	1,893	3,789	3,667	3,667
Stormwater Services	-	581	581	581
Total Urban Area Services	\$8,737	\$13,836	\$11,997	\$11,643
Grand Total - Urban Area Services/Class of Services	\$24,289	\$29,787	\$27,250	\$26,897



Table 6-7
City of Kingston
Apartments – 2+ Bedrooms D.C. Comparison

Services/Class of Services	Current	Calculated - as of Dec. 17, 2024	Calculated - As per Addendum 1	Calculated - As per Addendum 2
City-Wide Services:				
Services Related to a Highway	7,635	4,735	4,620	4,592
Transit Services	1,162	1,114	879	879
Fire Protection Services	503	1,205	1,126	1,126
Policing Services	252	250	225	225
Parks and Recreation Services	2,364	4,861	4,748	4,753
Library Services	958	608	606	606
Provincial Offences Act including By-Law Enforcement	-	14	14	14
Ambulance	-	214	205	205
Waste Diversion	66	168	168	191
City-Wide Class of Services:				
Growth-Related Studies	257	51	52	53
Total City-Wide Services/Class of Services	\$13,197	\$13,220	\$12,643	\$12,644
Urban Area Services:				
Wastewater Services	5,807	7,846	6,423	6,130
Water Services	1,607	3,141	3,040	3,040
Stormwater Services	-	481	481	481
Total Urban Area Services	\$7,414	\$11,468	\$9,944	\$9,651
Grand Total - Urban Area Services/Class of Services	\$20,611	\$24,688	\$22,587	\$22,295

Table 6-8
City of Kingston
Apartments – Bachelor and 1 Bedroom D.C. Comparison

Services/Class of Services	Current	Calculated - as of Dec. 17, 2024	Calculated - As per Addendum 1	Calculated - As per Addendum 2
City-Wide Services:				
Services Related to a Highway	4,671	3,207	3,129	3,110
Transit Services	711	755	595	595
Fire Protection Services	308	816	762	762
Policing Services	154	169	152	152
Parks and Recreation Services	1,445	3,292	3,216	3,219
Library Services	585	412	411	411
Provincial Offences Act including By-Law Enforcement	-	10	10	10
Ambulance	-	145	139	139
Waste Diversion	41	114	114	129
City-Wide Class of Services:				
Growth-Related Studies	158	35	35	36
Total City-Wide Services/Class of Services	\$8,073	\$8,955	\$8,563	\$8,563
Urban Area Services:				
Wastewater Services	3,554	5,314	4,351	4,152
Water Services	983	2,127	2,059	2,059
Stormwater Services	-	326	326	326
Total Urban Area Services	\$4,537	\$7,767	\$6,736	\$6,537
Grand Total - Urban Area Services/Class of Services	\$12,610	\$16,722	\$15,299	\$15,100



Table 6-9
City of Kingston
Industrial Non-Residential D.C. Comparison per sq.ft. of Gross Floor Area

Services/Class of Services	Current	Calculated - as of Dec. 17, 2024	Calculated - As per Addendum 1	Calculated - As per Addendum 2
City-Wide Services:				
Services Related to a Highway	3.50	1.47	1.44	1.43
Transit Services	0.52	0.34	0.27	0.27
Fire Protection Services	0.23	0.37	0.34	0.34
Policing Services	0.11	0.08	0.07	0.07
Parks and Recreation Services	0.35	0.15	0.15	0.15
Library Services	0.14	0.02	0.02	0.02
Provincial Offences Act including By-Law Enforcement	-	-	-	-
Ambulance	-	0.07	0.06	0.06
Waste Diversion	0.02	0.05	0.05	0.06
City-Wide Class of Services:				
Growth-Related Studies	0.11	0.02	0.02	0.02
Total City-Wide Services/Class of Services	\$4.98	\$2.57	\$2.42	\$2.42
Urban Area Services:				
Wastewater Services	5.43	4.42	3.68	3.53
Water Services	1.49	1.80	1.78	1.78
Stormwater Services	-	0.30	0.30	0.30
Total Urban Area Services	\$6.92	\$6.52	\$5.76	\$5.61
Grand Total - Urban Area Services/Class of Services	\$11.90	\$9.09	\$8.18	\$8.03



Table 6-10
City of Kingston
Non-Industrial Non-Residential D.C. Comparison per sq.ft. of Gross Floor Area

Services/Class of Services	Current	Calculated - as of Dec. 17, 2024	Calculated - As per Addendum 1	Calculated - As per Addendum 2
City-Wide Services:				
Services Related to a Highway	7.67	4.41	4.31	4.29
Transit Services	1.11	1.00	0.79	0.79
Fire Protection Services	0.50	1.08	1.01	1.01
Policing Services	0.24	0.23	0.21	0.21
Parks and Recreation Services	0.35	0.44	0.43	0.43
Library Services	0.14	0.06	0.06	0.06
Provincial Offences Act including By-Law Enforcement	-	0.01	0.01	0.01
Ambulance	-	0.19	0.19	0.19
Waste Diversion	0.05	0.15	0.15	0.17
City-Wide Class of Services:				
Growth-Related Studies	0.25	0.06	0.05	0.05
Total City-Wide Services/Class of Services	\$10.31	\$7.63	\$7.21	\$7.21
Urban Area Services:				
Wastewater Services	11.70	13.60	11.35	10.83
Water Services	3.06	5.55	5.46	5.46
Stormwater Services	-	0.90	0.90	0.90
Total Urban Area Services	\$14.76	\$20.05	\$17.71	\$17.19
Grand Total - Urban Area Services/Class of Services	\$25.07	\$27.68	\$24.92	\$24.40



Table 6-11
City of Kingston
Gross Expenditure and Sources of Revenue Summary for Costs
to be Incurred over the 10-Year Life of the By-law for all Services and Class of Services

Services/Class of Services	Total Gross Cost	Sources of Financing					
		Tax Base or Other Non-D.C. Source			Post D.C. Period Benefit	D.C. Reserve Fund	
		Other Deductions	Benefit to Existing	Other Funding		Residential	Non-Residential
1. Wastewater Services							
1.1 Treatment plants & Sewers	241,738,711	0	89,091,500	0	0	80,903,022	71,744,189
2. Water Services							
2.1 Treatment, storage and distribution systems	141,257,372	0	60,814,100	0	0	42,634,934	37,808,338
3. Stormwater Services							
3.1 Collection System	15,045,000	0	7,522,500	0	0	3,986,925	3,535,575
4. Services Related to a Highway							
4.1 Roads and Related, Including Facilities, Vehicles & Equipment	178,459,950	0	57,120,019	27,211,111	0	64,007,598	30,121,223
5. Fire Protection Services							
5.1 Fire facilities, vehicles & equipment	45,596,000	2,700,000	8,713,600	8,885,000	5,926,000	12,785,124	6,586,276
6. Policing Services							
6.1 Facilities, vehicles and equipment, small equipment and gear	10,436,377	4,725,000	1,523,800	0	151,900	2,663,547	1,372,130
7. Transit Services							
7.1 Transit facilities, vehicles and other infrastructure	63,187,000	0	34,272,000	1,913,000	10,178,000	11,103,840	5,720,160
8. Parks and Recreation Services							
8.1 Park development, amenities, trails, recreation facilities, vehicles, and equipment	160,756,935	0	72,077,700	25,000,000	474,800	60,044,213	3,160,222
9. Library Services							
9.1 Library facilities, materials and vehicles	11,315,000	0	1,830,000	0	0	9,010,750	474,250
10. Provincial Offences Act including By-Law Enforcement							
10.1 Facilities, vehicles and equipment	240,000	0	0	0	0	158,400	81,600
11. Ambulance							
11.1 Ambulance facilities, vehicles and equipment	12,394,800	2,478,960	2,300,900	0	4,024,900	2,369,426	1,220,614
12. Waste Diversion							
12.1 Waste diversion facilities, vehicles, equipment and other	29,335,200	19,498,070	3,742,650	0	2,440,600	2,411,561	1,242,319
13. Growth-Related Studies	2,974,000	272,500	1,725,853	0	0	610,579	365,068
Total Expenditures & Revenues	\$912,736,345	\$29,674,530	\$340,734,621	\$63,009,111	\$23,196,200	\$292,689,919	\$163,431,964



Chapter 7

Development Charge Policy Recommendations and By-law Rules



7. Development Charge Policy Recommendations and By-law Rules

7.1 Introduction

This chapter outlines the D.C. policy recommendations and by-law rules.

Subsection 5 (1) 9 of the D.C.A. states that rules must be developed:

“to determine if a development charge is payable in any particular case and to determine the amount of the charge, subject to the limitations set out in subsection 6.”

Paragraph 10 of the section goes on to state that the rules may provide for exemptions, phasing in and/or indexing of D.C.s.

Subsection 5 (6) establishes the following restrictions on the rules:

- the total of all D.C.s that would be imposed on anticipated development must not exceed the capital costs determined under subsection 5 (1) 2-7 for all services involved;
- if the rules expressly identify a type of development, they must not provide for it to pay D.C.s that exceed the capital costs that arise from the increase in the need for service for that type of development; however, this requirement does not relate to any particular development; and
- if the rules provide for a type of development to have a lower D.C. than is allowed, the rules for determining D.C.s may not provide for any resulting shortfall to be made up via other development.

With respect to “the rules,” section 6 states that a D.C. by-law must expressly address the matters referred to above re subsection 5 (1) paragraphs 9 and 10, as well as how the rules apply to the redevelopment of land.

The rules provided give consideration for the recent amendments to the D.C.A. as summarized in Chapter 1. These policies, however, are provided for Council’s consideration and may be refined prior to adoption of the by-law.



7.2 Development Charge By-law Structure

It is recommended that:

- The City uses a uniform City-wide D.C. calculation for all municipal services, except Stormwater, Water, and Wastewater services;
- The City uses area specific D.C. calculations for all Stormwater, Water, and Wastewater Services in the urban serviced areas of the City;
- The City uses a uniform City-wide D.C. calculation for the growth-related studies class of services; and
- One municipal D.C. by-law be used for all services and class of services.

7.3 Development Charge By-law Rules

The following sets out the recommended rules governing the calculation, payment, and collection of D.C.s in accordance with subsection 6 of the D.C.A.

It is recommended that the following provides the basis for the D.C.s:

7.3.1 Payment in any Particular Case

In accordance with the D.C.A., subsection 2 (2), a D.C. be calculated, payable and collected where the development requires one or more of the following:

- (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 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.



7.3.2 Determination of the Amount of the Charge

The following conventions should be adopted:

1. Costs allocated to residential uses will be assigned to different types of residential units based on the average occupancy for each housing type constructed during the previous 25 years. Costs allocated to non-residential uses will be assigned based on the number of square feet of G.F.A. constructed for eligible uses (i.e., primary, industrial, commercial, and institutional).
2. Costs allocated to residential and non-residential uses are based upon a number of conventions, as may be suited to each municipal circumstance, as follows:
 - For Services Related to a Highway, a 68% residential/32% non-residential attribution has been made based on a population vs. employment growth ratio over the 27-year forecast period;
 - Parks and Recreation and Library services attributions for residential and non-residential splits have been determined based on an allocation of 95% to residential development and 5% to non-residential development as the predominant users of parks and recreation and library services tend to be residents of the City;
 - For Fire Protection, Policing, Ambulance, Waste Diversion, and P.O.A., including By-law Enforcement Services a 66% residential/34% non-residential attribution has been made based on a population vs. employment growth ratio over the 10-year forecast period;
 - For stormwater, water, and wastewater services, an 53%/47% residential/non-residential attribution has been made. These are based on a population vs. employment growth ratio over the urban buildout forecast period for the current urban boundary.
 - For the Growth-Related Studies Class of Services, the costs related to Parks and Recreation Services, have been allocated 95% to residential development and 5% to non-residential development, similar to the capital costs for this service. The costs associated with all other services have been allocated based on the incremental population and employment uses projected over the forecast periods similar to the specific services (e.g., 66% to residential and 34% to non-residential). These allocations result in



an overall share between residential and non-residential development for growth-related studies of 62%/38%, respectfully.

7.3.3 Application to Redevelopment of Land (Demolition and Conversion)

If a development involves the demolition of and replacement of a building or structure on the same site, or the conversion from one principal use to another, the developer shall be allowed a credit equivalent to:

- the number of dwelling units demolished/converted multiplied by the applicable residential D.C. in place at the time the D.C. is payable; and/or
- the gross floor area of the building demolished/converted multiplied by the current industrial/non-industrial D.C. in place at the time the D.C. is payable.

The demolition credit is allowed only if the land was improved by occupied structures, and if the demolition permit related to the site was issued, less than 5 years prior to the issuance of a building permit. The credit can, in no case, exceed the amount of D.C. that would otherwise be payable.

No credit shall be given with respect to the redevelopment, conversions, demolition, or change of use of a building, structure, or part thereof where the existing building or structure or part thereof would have been exempt from D.C.s in accordance with the active by-law.

7.3.4 Exemptions

Statutory exemptions include the following:

- Partial exemption for industrial building additions of up to and including 50% of the existing G.F.A. (defined in O. Reg. 82/98, section 1) of the building; for industrial building additions that exceed 50% of the existing G.F.A., only the portion of the addition in excess of 50%, is subject to D.C.s (subsection 4 (3) of the D.C.A.).
- Full exemption for buildings or structures owned by and used for the purposes of any municipality, local board, or Board of Education.
- Full exemption for the creation of the greater of one residential unit or one percent of the existing residential units in an existing rental residential building,



which contains four or more residential units (based on prescribed limits out in section 2 (3.1) of the D.C.A.)

- Full exemption for additional residential development in existing buildings: development that results only in the enlargement of an existing dwelling unit, or that results only in the creation of up to two additional dwelling units (based on prescribed limits set out in section 2 (3.2) of the D.C.A.).
- Full exemption for additional residential development in new dwellings: development that includes the creation of up to two additional dwelling units (based on prescribed limits set out in section 2 (3.3) of the D.C.A.).
- Full exemption for a university in Ontario that receives direct, regular, and ongoing operating funding from the Government of Ontario.
- Full exemption for affordable units (see bulletin rates identified in section 1.3.8).
- Full exemption for attainable units (note that further definition is required through regulations prior to being in full effect).
- Full exemption for affordable inclusionary zoning units.
- Full exemption for non-profit housing developments.
- Partial exemption through a discount for rental housing units based on the number of bedrooms contained in each unit, as prescribed (note that these discounts are not part of the methodology required for calculating the charge, but a rule that has to be included in the by-law which informs implementation):
 - Residential units intended for use as a rented residential premises with three (3) or more bedrooms - 25% discount.
 - Residential units intended for use as a rented residential premises with two (2) bedrooms - 20% discount.
 - Residential units intended for use as a rented residential premises not referred to 1 or 2 above - 15% discount.

Non-statutory (discretionary exemptions) include the following:

- Full exemption for an industrial use (NAICS codes 31-33).
 - This exemption will be provided for the industrial use portion only and payable for the allowable non-industrial portion at permit issuance, as permitted by the zoning by-law, currently at 25%. Once the entire building has been occupied, the City will refund all or part of the 25% allowable non-industrial portion based on confirmation of the property tax assessment by the Municipal Property Assessment Corporation



- This exemption will be provided where an application for this exemption is approved by the Chief Financial Officer and City Treasurer where the applicant certifies that its proposed use will qualify for the exemption upon issuance of an occupancy permit and shall not be materially altered in any manner such that the use would no longer qualify for the exemption granted for a period of three (3) years subsequent to the issuance of the occupancy certificate and if the application is approved by the Chief Financial Officer and City Treasurer, shall enter into such agreements as required by the Chief Financial Officer and City Treasurer;
- Full exemption for motion picture and video production;
- Full exemption for the portion of lands, buildings, or structures used or intended to be used for worship in a place of worship that would be exempt from taxation under the *Assessment Act*, as amended. This does not include portions of buildings used for any commercial or other institutional uses, including, but not limited to, daycare facilities, private schools, and/ entertainment facilities, or for residential purposes;
- Full exemption for the portion of lands, buildings, or structures used or intended to be used for the purposes of a cemetery or burial ground exempt from taxation under the *Assessment Act*, as amended;
- Full exemption for an agricultural use as defined in the by-law. These developments shall not be connected to the City's water services or wastewater services, and further excludes:
 - Retail sales activities, including but not limited to restaurants, banquet facilities, hospitality facilities and gift shops;
 - services related to grooming of household pets; and
 - Cannabis Production Facilities;
- Full exemption for a seasonal air supported structure, that is raised and/or erected for a maximum of six (6) months in any given year to allow for the use of an outdoor sports field or portion thereof during the winter season for sports-related activities and does not include portions of the structure that are permanent, including, but not limited to washrooms, change rooms, canteens, and concession stands;
- Full exemption for a seasonal building or structure placed or constructed on land and used, designed or intended for use for a non-residential purpose during a single season of the year for a maximum of four (4) months where such building



or structure is designed to be easily demolished or removed from the land at the end of the season;

- Full exemption for temporary buildings or structures, which are accessory to or ancillary to a permitted use on the property;
- A temporary venue;
- Temporary buildings or structures, which are accessory to or ancillary to a permitted use on the property may be exempt; and
- Lands designated as part of a Community Improvement Area through a Community Improvement Plan By-law may be exempt.

7.3.5 Timing of Collection

A D.C. that is applicable under Section 5 of the D.C.A. shall be calculated and payable:

- where a permit is required under the *Building Code Act* in relation to a building or structure, the owner shall pay the D.C. prior to the issuance of a permit or prior to the commencement of development or redevelopment as the case may be; and
- despite the above, Council from time to time, and at any time, may enter into agreements providing for all or part of the D.C. to be paid before or after it would otherwise be payable, in accordance with section 27 of the Act.

Rental housing and institutional developments will pay D.C.s in six equal annual payments commencing at occupancy, and then on the anniversary of occupancy for the following five years.

Moreover, the D.C. amount for all developments occurring within two (2) years of a Site Plan or Zoning By-law Amendment planning approval (for applications submitted and approved after January 1, 2020, and June 5, 2024), shall be determined based on the D.C. in effect on the day of the applicable Site Plan or Zoning By-law Amendment application. The D.C. amount for all developments occurring within eighteen (18) months of a Site Plan or Zoning By-law Amendment planning approval (for applications received on or after January 1, 2020, that have not received approval prior to June 6, 2024), shall be determined based on the D.C. in effect on the day of the applicable Site Plan or Zoning By-law Amendment application.



Instalment payments and payments determined at the time of Site Plan or Zoning By-law Amendment application are subject to annual interest charges. The maximum interest rate the City can impose is the average prime rate plus 1%.

7.3.6 Indexing

All D.C.s will be subject to mandatory indexing annually on September 1st of each year, based on the first quarter year over year change in the Statistics Canada Quarterly, Non-Residential Building Construction Price Index (Ottawa series) as prescribed under the D.C.A.

7.3.7 Development Charge Spatial Applicability

The D.C.A. historically has provided the opportunity for a municipality to impose municipal-wide charges or area specific charges. Subsections 2 (7) and 2 (8) of the D.C.A. provide that a D.C. by-law may apply to the entire municipality or only part of it and more than one D.C. by-law may apply to the same area. The D.C.A. now require municipalities to consider the application of municipal-wide and area-specific D.C.s. Subsection 10 (2) (c.1) requires Council to consider the use of more than one D.C. by-law to reflect different needs from services in different areas. Most municipalities in Ontario have established uniform, municipal-wide D.C.s. When area-specific charges are used, it is generally to underpin master servicing and front-end financing arrangements for more localized capital costs.

The rationale for maintaining a Municipal-wide D.C. approach is based, in part, on the following:

1. All City services, except for water, wastewater, and stormwater services, require that the average 15-year service standard be calculated. This average service standard multiplied by growth in the City, establishes an upper ceiling on the amount of funds that can be collected from all developing landowners. Section 4 (4) of O. Reg. 82/98 provides that “if a development charge by-law applies to a part of the municipality, the level of service and average level of service cannot exceed that which would be determined if the by-law applied to the whole municipality.” Put in layman terms, the average service standard multiplied by the growth within the specific area would establish an area-specific ceiling which would significantly reduce the total revenue recoverable for the City hence potentially resulting in D.C. revenue shortfalls and impacts on property taxes.



2. Expanding on item 1, attempting to impose an area charge potentially causes equity issues in transitioning from a Municipal-wide approach to an area-specific approach. For example, if all services were now built (and funded) within Area A (which is 75% built out) and this was funded with some revenues from Areas B and C, moving to an area-rating approach would see Area A contribute no funds to the costs of services in Areas B and C. The D.C.s would be lower in Area A (as all services are now funded) and higher in Areas B and C. As well, funding shortfalls may then potentially encourage the municipality to provide less services to Areas B and C due to reduced revenue.
3. Many services provided (roads, parks, and recreation facilities) are not restricted to one specific area and are often used by all residents. For example, arenas located in different parts of the City will be used by residents from all areas depending on the programming of the facility (i.e., a public skate is available each night, but at a different arena; hence usage of any one facility at any given time is based on programming availability).

Based on the foregoing and discussions with City staff, there is no apparent justification for the establishment of area-specific D.C.s at this time for services or class of services, other than for Stormwater, Water, and Wastewater Services. Therefore, the recommendation is to continue to apply City-wide D.C.s for all services other than Stormwater, Water, and Wastewater Services. For Stormwater, Water, and Wastewater Services, it is recommended that the City maintain its approach of imposing uniform charges across the urban serviced area.

7.4 Other Development Charge By-law Provisions

It is recommended that:

7.4.1 Categories of Services and Class of Services for Reserve Fund and Credit Purposes

The City's D.C. collections should be contributed into 13 separate reserve funds, including:

- Services Related to a Highway;
- Fire Protection Services;



- Policing Services;
- Ambulance Services;
- Transit Services;
- Parks and Recreation Services;
- Library Services;
- P.O.A. Including By-law Enforcement;
- Waste Diversion Services;
- Stormwater Services;
- Water Services;
- Wastewater Services; and
- Growth-Related Studies (Class of Services).

7.4.2 *By-law In-force Date*

The by-law will come into force on May 20, 2025, unless Council determines an alternative date for enactment.

7.4.3 *Minimum Interest Rate Paid on Refunds and Charged for Inter-Reserve Fund Borrowing*

The minimum interest rate is the Bank of Canada rate on the day on which the by-law come into force (as per section 11 of O. Reg. 82/98).

7.5 Other Recommendations

It is recommended that Council:

“Whenever appropriate, request that grants, subsidies and other contributions be clearly designated by the donor as being to the benefit of existing development or new development, as applicable;”

“Adopt the assumptions contained herein as an ‘anticipation’ with respect to capital grants, subsidies, and other contributions;”

“Adopt the D.C. approach to calculate the charges on a uniform City-wide basis for all services and classes of service, except Stormwater Services, Water Services, and Wastewater Services;”



“Adopt the D.C. approach to calculate the charges on an area specific basis for Stormwater Services, Water Services, and Wastewater Services to be imposed in the urban serviced areas of the City;”

“Approve the capital project listing set out in Chapter 5 of the D.C. Background Study dated December 17, 2024, as amended, subject to further annual review during the capital budget process;”

“Approve the D.C. Background Study dated December 17, 2024, as amended;”

“Determine that no further public meeting is required;” and

“Approve the D.C. By-law as set out in Appendix H.”



Chapter 8

By-law Implementation



8. By-law Implementation

8.1 Public Consultation Process

8.1.1 Introduction

This chapter addresses the mandatory, formal public consultation process (subsection 8.1.2), as well as the optional, informal consultation process (subsection 8.1.3). The latter is designed to seek the co-operation and participation of those involved, in order to produce the most suitable policy. Section 8.2 addresses the anticipated impact of the D.C. on development from a generic viewpoint.

8.1.2 Public Meeting of Council

Section 12 of the D.C.A. indicates that before passing a D.C. by-law, Council must hold at least one public meeting, giving at least 20 clear days' notice thereof, in accordance with the Regulation. Council must also ensure that the proposed by-law and background report are made available to the public at least two weeks prior to the (first) meeting.

Any person who attends such a meeting may make representations related to the proposed by-law.

If a proposed by-law is changed following such a meeting, Council must determine whether a further meeting (under this section) is necessary (i.e., if the proposed by-law which is proposed for adoption has been changed in any respect, Council should formally consider whether an additional public meeting is required, incorporating this determination as part of the final by-law or associated resolution. It is noted that Council's decision, once made, is final and not subject to review by a Court or the Ontario Land Tribunal (OLT).

8.1.3 Other Consultation Activity

There are three broad groupings of the public who are generally the most concerned with municipal D.C. policy:

1. The first grouping is the residential development community, consisting of land developers and builders, who are typically responsible for generating the majority



of the D.C. revenues. Others, such as realtors, are directly impacted by D.C. policy. They are, therefore, potentially interested in all aspects of the charge, particularly the quantum by unit type, projects to be funded by the D.C. and the timing thereof, and municipal policy with respect to development agreements, D.C. credits and front-ending requirements.

2. The second public grouping embraces the public at large and includes taxpayer coalition groups and others interested in public policy.
3. The third grouping is the industrial/commercial/institutional/primary development sector, consisting of land developers and major owners or organizations with significant construction plans, such as hotels, entertainment complexes, shopping centres, offices, industrial buildings, institutional buildings, and buildings on agricultural lands. Also involved are organizations such as Industry Associations, the Chamber of Commerce, the Board of Trade, and the Economic Development Agencies, who are all potentially interested in City D.C. policy. Their primary concern is frequently with the quantum of the charge, G.F.A. exclusions such as basements, mechanical or indoor parking areas, or exemptions and phase-in or capping provisions in order to moderate the impact.

8.1.4 Anticipated Impact of the Charge on Development

The establishment of sound D.C. policy often requires the achievement of an acceptable balance between two competing realities. The first is that high non-residential D.C.s can, to some degree, represent a barrier to increased economic activity and sustained industrial/commercial growth, particularly for capital intensive uses. Also, in many cases, increased residential D.C.s can ultimately be expected to be recovered via housing prices and can impact project feasibility in some cases (e.g., rental apartments).

On the other hand, D.C.s or other municipal capital funding sources need to be obtained in order to help ensure that the necessary infrastructure and amenities are installed. The timely installation of such works is a key initiative in providing adequate service levels and in facilitating strong economic growth, investment, and wealth generation.



8.2 Implementation Requirements

8.2.1 *Introduction*

Once the City has calculated the charge, prepared the complete background study, carried out the public process and passed a new by-law, the emphasis shifts to implementation matters. These include notices, potential appeals and complaints, credits, front-ending agreements, subdivision agreement conditions and finally the collection of revenues and funding of projects.

The sections that follow present an overview of the requirements in each case.

8.2.2 *Notice of Passage*

In accordance with section 13 of the D.C.A., when a D.C. by-law is passed, the City Clerk shall give written notice of the passing and of the last day for appealing the by-law (the day that is 40 days after the day it was passed). Such notice must be given no later than 20 days after the day the by-law is passed (i.e., as of the day of newspaper publication or the mailing of the notice).

Section 10 of O. Reg. 82/98 further defines the notice requirements which are summarized as follows:

- notice may be given by publication in a newspaper which is (in the Clerk's opinion) of sufficient circulation to give the public reasonable notice, or by personal service, fax, or mail to every owner of land in the area to which the by-law relates;
- subsection 10 (4) lists the persons/organizations who must be given notice; and
- subsection 10 (5) lists the eight items that the notice must cover.

8.2.3 *By-law Pamphlet*

In addition to the “notice” information, the City must prepare a “pamphlet” explaining each D.C. by-law in force, setting out:

- a description of the general purpose of the D.C.s;
- the "rules" for determining if a charge is payable in a particular case and for determining the amount of the charge;



- the services to which the D.C.s relate; and
- a description of the general purpose of the Treasurer's statement and where it may be received by the public.

Where a by-law is not appealed to the OLT, the pamphlet must be readied within 60 days after the by-law comes into force. Later dates apply to appealed by-law.

The City must give one copy of the most recent pamphlet without charge to any person who requests one.

8.2.4 Appeals

Sections 13 to 19 of the D.C.A. set out the requirements relative to making and processing a D.C. by-law appeal and OLT hearing in response to an appeal. Any person or organization may appeal a D.C. by-law to the OLT by filing a notice of appeal with the City Clerk, setting out the objection to the by-law and the reasons supporting the objection. This must be done by the last day for appealing the by-law, which is 40 days after the by-law is passed.

The City is conducting a public consultation process in order to address the issues that come forward as part of that process, thereby avoiding or reducing the need for an appeal to be made.

8.2.5 Complaints

A person required to pay a D.C., or his agent, may complain to the City Council imposing the charge that:

- the amount of the charge was incorrectly determined;
- the reduction to be used against the D.C. was incorrectly determined; or
- there was an error in the application of the D.C.

Sections 20 to 25 of the D.C.A. set out the requirements that exist, including the fact that a complaint may not be made later than 90 days after a D.C. (or any part of it) is payable. A complainant may appeal the decision of City Council to the OLT.



8.2.6 Credits

Sections 38 to 41 of the D.C.A. set out a number of credit requirements, which apply where a municipality agrees to allow a person to perform work in the future that relates to a service in the D.C. by-law.

These credits would be used to reduce the amount of D.C.s to be paid. The value of the credit is limited to the reasonable cost of the work, which does not exceed the average level of service. The credit applies only to the service to which the work relates unless the municipality agrees to expand the credit to other services for which a D.C. is payable.

8.2.7 Front-Ending Agreements

The City and one or more landowners may enter into a front-ending agreement that provides for the costs of a project that will benefit an area in the City to which the D.C. by-law applies. Such an agreement can provide for the costs to be borne by one or more parties to the agreement who are, in turn, reimbursed in future by persons who develop land defined in the agreement.

Part III of the D.C.A. (sections 44 to 58) addresses front-ending agreements. Accordingly, the City assesses whether this mechanism is appropriate for its use, as part of funding projects prior to City funds being available.

8.2.8 Severance and Subdivision Agreement Conditions

Section 59 of the D.C.A. prevents a municipality from imposing directly or indirectly, a charge related to development or a requirement to construct a service related to development, by way of a condition or agreement under section 51 or section 53 of the *Planning Act*, except for:

- "local services, related to a plan of subdivision or within the area to which the plan relates, to be installed or paid for by the owner as a condition of approval under section 51 of the *Planning Act*;" and
- "local services to be installed or paid for by the owner as a condition of approval under section 53 of the *Planning Act*."

It is also noted that subsection 59 (4) of the D.C.A. requires that the municipal approval authority for a draft plan of subdivision under subsection 51 (31) of the *Planning Act*,



use its power to impose conditions to ensure that the first purchaser of newly subdivided land is informed of all the D.C.s related to the development, at the time the land is transferred.

In this regard, if the municipality in question is a commenting agency, in order to comply with subsection 59 (4) of the D.C.A. it would need to provide to the approval authority information regarding the applicable municipal D.C.s related to the site.

If the City is an approval authority for the purposes of section 51 of the *Planning Act*, it would be responsible to ensure that it collects information from all entities that can impose a D.C.

The most effective way to ensure that purchasers are aware of this condition would be to require it as a provision in a registered subdivision agreement, so that any purchaser of the property would be aware of the charges at the time the title was searched prior to closing a transaction conveying the lands.



Appendices



Appendix A

Background Information on Residential and Non- Residential Growth Forecast



Schedule 1
City of Kingston
Residential Growth Forecast Summary

Year		Population (Including Census undercount) ^[1]	Excluding Census Undercount					Housing Units								Persons Per Unit (P.P.U.) with undercount	Person Per Unit (P.P.U.): without undercount
			Population	Institutional Population	Population Excluding Institutional Population	Off-Campus Student Population Not Captured in Census ^[2]	Total Population and Off-Campus Student Population	Singles & Semi- Detached	Multiple Dwellings ^[3]	Apartments ^[4]	Other	Total Households	Off-Campus Student Households	Total Households Including Off- Campus Student Housing	Equivalent Institutional Households		
	Mid-2021	136,600	132,485	1,863	130,622	14,300	146,785	32,045	6,335	19,155	300	57,835	5,100	62,935	1,694	2.362	2.291
Forecast	Mid-2024	143,070	138,758	1,905	136,853	14,843	153,601	32,559	6,522	21,401	300	60,782	5,362	66,144	1,732	2.354	2.283
	Mid-2034	165,320	160,334	2,455	157,879	15,865	176,199	34,770	9,157	26,481	300	70,708	5,854	76,562	2,232	2.338	2.268
	Mid-2051	197,000	191,059	3,238	187,821	18,923	209,982	37,510	13,192	33,818	300	84,820	7,355	92,175	2,944	2.323	2.253
	Urban Buildout ^[5]	181,310	175,842	2,929	172,913	18,923	194,765	34,519	10,752	33,363	300	78,934	7,355	86,289	2,663	2.297	2.228
Incremental	Mid-2021 to Mid-2024	6,470	6,273	42	6,231	543	6,816	514	187	2,246	0	2,947	262	3,209	38		
	Mid-2024 to Mid-2034	22,250	21,576	550	21,026	1,022	22,598	2,211	2,635	5,080	0	9,926	492	10,418	500		
	Mid-2024 to Mid-2051	53,930	52,301	1,333	50,968	4,080	56,381	4,951	6,670	12,417	0	24,038	1,993	26,031	1,212		
	Mid 2024 - Urban Buildout ^[5]	38,240	37,084	1,024	36,060	4,080	41,164	1,960	4,230	11,962	0	18,152	1,993	20,145	931		

^[1] Population includes the Census undercount estimated at approximately 3.1% and has been rounded.

^[2] Forecast student population not captured in the Census reflects students that result in an off-campus student household.

^[3] Includes townhouses and apartments in duplexes.

^[4] Includes bachelor, 1-bedroom, and 2-bedroom+ apartment units.

^[5] Urban Buildout refers to the full development of the existing designated greenfield area in the City of Kingston, excluding proposed future urban expansion areas. Growth has also been identified for the Built-Up Area and Rural Area to 2051 in accordance with the City of Kingston 2024 Growth Projections and Employment and Commercial Land Review Study, Watson & Associates Economists Ltd. Refer to Appendix A – Schedule 2, for further details on the urban and rural allocation of growth.

Note: Numbers may not add due to rounding.

Source: Derived from the City of Kingston 2024 Growth Projections and Employment and Commercial Land Review Study, by Watson & Associates Economists Ltd.



Schedule 2
City of Kingston
Estimate of the Anticipated Amount, Type and Location of
Development for Which Development Charges can be Imposed

Development Location	Timing	Single & Semi-Detached	Multiples ^[1]	Apartments ^[2]	Total Residential Units	Off-Campus Student Households	Total Residential Units (Including Off-Campus Housing)	Gross Permanent Population In New Units ^[3]	Existing Unit Permanent Population Change	Permanent Net Population Increase, Excluding Institutional	Institutional Population	Net Population Including Institutional	Off-Campus Student Population Not Captured in Census	Net Population Increase Including Permanent and Off-Campus Student Population
Urban	2024 - 2034	2,066	2,635	5,080	9,781	492	10,273	20,412	186	20,598	539	21,137	1,022	22,159
	2024 - 2041	3,236	4,366	8,311	15,913	969	16,882	33,114	638	33,752	883	34,635	2,032	36,667
	2024 - 2051	4,581	6,670	12,417	23,668	1,993	25,661	49,096	752	49,848	1,304	51,152	4,080	55,232
	2024 - Urban Buildout ^[4]	1,590	4,230	11,962	17,782	1,993	19,775	34,268	672	34,940	995	35,935	4,080	40,015
Rural	2024 - 2034	145	0	0	145	0	145	409	19	428	11	439	0	439
	2024 - 2041	250	0	0	250	0	250	706	64	770	20	790	0	790
	2024 - 2051	370	0	0	370	0	370	1,045	75	1,120	29	1,149	0	1,149
	2024 - Urban Buildout ^[4]	370	0	0	370	0	370	1,045	75	1,120	29	1,149	0	1,149
City of Kingston	2024 - 2034	2,211	2,635	5,080	9,926	492	10,418	20,821	205	21,026	550	21,576	1,022	22,598
	2024 - 2041	3,486	4,366	8,311	16,163	969	17,132	33,820	702	34,522	903	35,425	2,032	37,457
	2024 - 2051	4,951	6,670	12,417	24,038	1,993	26,031	50,141	827	50,968	1,333	52,301	4,080	56,381
	2024 - Urban Buildout ^[4]	1,960	4,230	11,962	18,152	1,993	20,145	35,313	747	36,060	1,024	37,084	4,080	41,164

^[1] Includes townhouses and apartments in duplexes.

^[2] Includes bachelor, 1-bedroom, and 2-bedroom+ apartment units.

^[3] Gross population represents the population derived from new housing units unadjusted for population decline in existing households over the respective forecast period.

^[4] Urban Buildout refers to the full development of the existing designated greenfield area in the City of Kingston, excluding proposed future urban expansion areas. Growth has also been identified for the Built-Up Area and Rural Area to 2051 in accordance with the City of Kingston 2024 Growth Projections and Employment and Commercial Land Review Study, by Watson & Associates Economists Ltd.

Source: Derived from the City of Kingston 2024 Growth Projections and Employment and Commercial Land Review Study, by Watson & Associates Economists Ltd.



Schedule 3
City of Kingston
Current Year Growth Forecast
Mid-2021 to Mid-2024

		Population
Mid-2021 Population		146,785
Occupants of New Housing Units, Mid-2021 to Mid-2024	Units (2)	2,947
	<i>multiplied by P.P.U. (3)</i>	1.941
	<i>gross population increase</i>	5,719
Occupants of New Off-Campus Student Units, Mid-2021 to Mid-2024	Units	262
	<i>multiplied by P.P.U. (4)</i>	2.073
	<i>gross population increase</i>	543
Occupants of New Equivalent Institutional Units, Mid-2021 to Mid-2024	Units	38
	<i>multiplied by P.P.U. (3)</i>	1.100
	<i>gross population increase</i>	42
Change in Housing Unit Occupancy, Mid-2021 to Mid-2024	Units (5)	57,835
	<i>multiplied by P.P.U. change rate (6)</i>	0.009
	<i>total change in population</i>	512
Population Estimate to Mid 2024		153,601
Net Population Increase, Mid-2021 to Mid-2024		6,816

- (1) 2021 population based on Statistics Canada Census unadjusted for Census undercount. Population figures include off-campus student population.
(2) Estimated residential units constructed, Mid-2021 to the beginning of the growth period assuming a six-month lag between construction and occupancy.
(3) Average number of persons per unit (p.p.u.) is assumed to be:

Structural Type	Persons Per Unit ¹	% Distribution of Estimated Units ²	Weighted Persons Per Unit Average
<i>Singles & Semi Detached</i>	3.000	17%	0.523
<i>Multiples (7)</i>	2.611	6%	0.166
<i>Apartments (8)</i>	1.643	76%	1.252
Total		100%	1.941

¹ Persons per unit based on Statistics Canada Custom 2021 Census database.

² Forecast unit mix based upon historical trends and housing units in the development process.

- (4) Off-Campus student housing P.P.U. based on the City of Kingston 2024 Growth Projections and Employment and Commercial Land Review Study.
(5) 2021 households taken from Statistics Canada Census.
(6) Population change in existing households occurs due to aging of the population and family life cycle changes, lower fertility rates and changing economic conditions.
(7) Includes townhouses and apartments in duplexes.
(8) Includes bachelor, 1 bedroom and 2 bedroom+ apartments.



Schedule 4a City of Kingston Ten Year Growth Forecast Mid-2024 to Mid-2034

			Population
Mid-2024 Population			153,601
Occupants of New Housing Units, Mid-2024 to Mid-2034	Units (2)	9,926	
	multiplied by P.P.U. (3)	2.098	
	gross population increase	20,821	20,821
Occupants of New Off-Campus Student Units Mid-2024 to Mid-2034	Units	492	
	multiplied by P.P.U. (4)	2.077	
	gross population increase	1,022	1,022
Occupants of New Equivalent Institutional Units, Mid-2024 to Mid-2034	Units	500	
	multiplied by P.P.U. (3)	1.100	
	gross population increase	550	550
Change in Housing Unit Occupancy, Mid-2024 to Mid-2034	Units (5)	60,782	
	multiplied by P.P.U. change rate (6)	0.003	
	total change in population	205	205
Population Estimate to Mid-2034			176,199
Net Population Increase, Mid-2024 to Mid-2034			22,598

(1) Mid-2024 Population based on:

2021 Population (146,785) + Mid-2021 to Mid-2024 estimated housing units to beginning of forecast period (2,947 x 1.941 = 5,719) + (262 x 2.073 = 543) + (38 x 1.100 = 42) + (57,835 x 0.009 = 512) = 153,601.

(2) Based upon forecast building permits/completions assuming a lag between construction and occupancy.

Average number of persons per unit (p.p.u.) is assumed to be:			
Structural Type	Persons Per Unit ¹	% Distribution of Estimated Units ²	Weighted Persons Per Unit Average
<i>Singles & Semi Detached</i>	2.824	22%	0.629
<i>Multiples (7)</i>	2.303	27%	0.611
<i>Apartments (8)</i>	1.675	51%	0.857
<i>one bedroom or less</i> 1.293			
<i>two bedrooms or more</i> 1.909			
Total		100%	2.098

¹ Persons per unit based on Statistics Canada Custom 2021 Census database.

² Forecast unit mix based upon historical trends and housing units in the development process.

(4) Off-Campus student housing P.P.U. based on the City of Kingston 2024 Growth Projections and Employment and Commercial Land Review Study.

(5) Mid-2024 households based upon 57,835 (2021 Census) + 2,947 (Mid-2021 to Mid-2024 unit estimate) = 60,782.

(6) Population change in existing households occurs due to aging of the population and family life cycle changes, lower fertility rates and changing economic conditions.

(7) Includes townhouses and apartments in duplexes.

(8) Includes bachelor, 1 bedroom and 2 bedroom+ apartments.



Schedule 4b
City of Kingston
Longer-Term Growth Forecast
Mid-2024 to Mid-2051

			Population
Mid-2024 Population			153,601
Occupants of New Housing Units, Mid-2024 to Mid-2051	Units (2)	24,038	
	multiplied by P.P.U. (3)	2.086	
	gross population increase	50,141	50,141
Occupants of New Off-Campus Student Units Mid-2024 to Mid-2051	Units	1,993	
	multiplied by P.P.U. (4)	2.047	
	gross population increase	4,080	4,080
Occupants of New Equivalent Institutional Units, Mid-2024 to Mid-2051	Units	1,212	
	multiplied by P.P.U. (3)	1.100	
	gross population increase	1,333	1,333
Change in Housing Unit Occupancy, Mid-2024 to Mid-2051	Units (5)	60,782	
	multiplied by P.P.U. change rate (6)	0.014	
	total change in population	827	827
Population Estimate to Mid-2051			209,982
Net Population Increase, Mid-2024 to Mid-2051			56,381

(1) Mid-2024 Population based on:

2021 Population (146,785) + Mid-2021 to Mid-2024 estimated housing units to beginning of forecast period $(2,947 \times 1.941 = 5,719) + (262 \times 2.073 = 543) + (38 \times 1.100 = 42) + (57,835 \times 0.009 = 512) = 153,601$.

(2) Based upon forecast building permits/completions assuming a lag between construction and occupancy.

(3) Average number of persons per unit (p.p.u.) is assumed to be:

Structural Type	Persons Per Unit ¹	% Distribution of Estimated Units ²	Weighted Persons Per Unit Average
<i>Singles & Semi Detached</i>	2.824	21%	0.582
<i>Multiples (7)</i>	2.303	28%	0.639
<i>Apartments (8)</i>	1.675	52%	0.865
<i>one bedroom or less</i>	1.293		
<i>two bedrooms or more</i>	1.909		
Total		100%	2.086

¹ Persons per unit based on Statistics Canada Custom 2021 Census database.

² Forecast unit mix based upon historical trends and housing units in the development process.

(4) Off-Campus student housing P.P.U. based on the City of Kingston 2024 Growth Projections and Employment and Commercial Land Review Study.

(5) Mid-2024 households based upon 57,835 (2021 Census) + 2,947 (Mid-2021 to Mid-2024 unit estimate) = 60,782.

(6) Population change in existing households occurs due to aging of the population and family life cycle changes, lower fertility rates and changing economic conditions.

(7) Includes townhouses and apartments in duplexes.

(8) Includes bachelor, 1 bedroom and 2 bedroom+ apartments.



Schedule 5 City of Kingston Buildout Growth Forecast Mid-2024 to Urban Buildout

			Population
Mid-2024 Population			153,601
Occupants of New Housing Units, Mid-2024 to Urban Buildout	Units (2)	18,152	
	multiplied by P.P.U. (3)	1.945	
	gross population increase	35,313	35,313
Occupants of New Off-Campus Student Units Mid-2024 to Urban Buildout	Units	1,993	
	multiplied by P.P.U. (4)	2.047	
	gross population increase	4,080	4,080
Occupants of New Equivalent Institutional Units, Mid-2024 to Urban Buildout	Units	931	
	multiplied by P.P.U. (3)	1.100	
	gross population increase	1,024	1,024
Change in Housing Unit Occupancy, Mid-2024 to Urban Buildout	Units (5)	60,782	
	multiplied by P.P.U. change rate (6)	0.012	
	total change in population	747	747
Population Estimate to Urban Buildout			194,765
Net Population Increase, Mid-2024 to Urban Buildout			41,164

(1) Mid-2024 Population based on:

2021 Population (146,785) + Mid-2021 to Mid-2024 estimated housing units to beginning of forecast period (2,947 x 1.941 = 5,719) + (262 x 2.073 = 543) + (38 x 1.100 = 42) + (57,835 x 0.009 = 512) = 153,601.

(2) Based upon forecast building permits/completions assuming a lag between construction and occupancy.

(3) Average number of persons per unit (p.p.u.) is assumed to be:

Structural Type	Persons Per Unit ¹	% Distribution of Estimated Units ²	Weighted Persons Per Unit Average
<i>Singles & Semi Detached</i>	2.824	11%	0.305
<i>Multiples (7)</i>	2.303	23%	0.537
<i>Apartments (8)</i>	1.675	66%	1.104
<i>one bedroom or less</i> 1.293			
<i>two bedrooms or more</i> 1.909			
Total		100%	1.945

¹ Persons per unit based on Statistics Canada Custom 2021 Census database.

² Forecast unit mix based upon historical trends and housing units in the development process.

(4) Off-Campus student housing P.P.U. based on the City of Kingston 2024 Growth Projections and Employment and Commercial Land Review Study.

(5) Mid-2024 households based upon 57,835 (2021 Census) + 2,947 (Mid-2021 to Mid-2024 unit estimate) = 60,782.

(6) Population change in existing households occurs due to aging of the population and family life cycle changes, lower fertility rates and changing economic conditions.

(7) Includes townhouses and apartments in duplexes.

(8) Includes bachelor, 1 bedroom and 2 bedroom+ apartments.



Schedule 6
City of Kingston
Historical Residential Building Permits
Years 2014 to 2023

Year	Residential Building Permits			
	Singles & Semi Detached	Multiples ^[1]	Apartments ^[2]	Total
2014	219	73	186	478
2015	176	32	310	518
2016	185	73	181	439
2017	253	83	406	742
2018	202	163	184	549
Sub-total	1,035	424	1,267	2,726
Average (2014 - 2018)	207	85	253	545
% Breakdown	38%	16%	46%	100%
2019	281	74	712	1,067
2020	290	198	801	1,289
2021	251	57	801	1,109
2022	129	69	676	874
2023	134	61	769	964
Sub-total	1,085	459	3,759	5,303
Average (2014 - 2023)	217	92	752	1,085
% Breakdown	20%	9%	71%	100%
2014 - 2023				
Total	2,120	883	5,026	8,029
Average	212	88	503	803
% Breakdown	26%	11%	63%	100%

^[1] Includes townhouses and apartments in duplexes.

^[2] Includes bachelor, 1- bedroom, and 2-bedroom+ apartments.

Source: Historical housing activity derived from City of Kingston building permit data, by Watson & Associates Economists Ltd.



Schedule 7
City of Kingston
Persons Per Unit by Age and Type of Dwelling
(2021 Census)

Age of Dwelling	Singles and Semi-Detached						Historical 25 Year Average	25 Year Forecast Average ^[3]
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total		
1-5	-	-	2.125	3.066	4.000	3.000		
6-10	-	-	1.704	2.922	3.806	2.878		
11-15	-	-	1.853	2.752	3.690	2.777		
16-20	-	-	1.787	2.837	3.804	2.820		
21-25	-	-	1.815	2.722	3.355	2.604	2.816	2.824
26-30	-	-	2.136	2.691	3.647	2.709		
30+	-	1.687	1.804	2.499	3.380	2.487		
Total	2.500	1.642	1.823	2.608	3.486	2.587		

Age of Dwelling	Multiples ^[1]						Historical 25 Year Average	25 Year Forecast Average ^[3]
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total		
1-5	-	-	1.727	2.900	-	2.611		
6-10	-	-	-	2.379	-	2.188		
11-15	-	-	-	2.844	-	2.500		
16-20	-	-	-	2.407	-	2.100		
21-25	-	-	2.278	2.340	-	2.355	2.351	2.303
26-30	-	-	2.056	2.419	-	2.333		
30+	-	1.465	1.788	2.635	2.889	2.325		
Total	1.235	1.446	1.810	2.598	3.449	2.335		

Age of Dwelling	Apartments ^[2]						Historical 25 Year Average	25 Year Forecast Average ^[3]
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total		
1-5	-	1.261	1.837	2.235	-	1.643		
6-10	-	1.237	1.748	1.545	-	1.544		
11-15	-	1.265	1.823	-	-	1.622		
16-20	-	1.396	1.903	-	-	1.704		
21-25	-	1.239	1.778	-	-	1.652	1.633	1.675
26-30	-	1.243	1.720	2.846	-	1.615		
30+	1.121	1.225	1.725	2.637	-	1.600		
Total	1.074	1.237	1.750	2.581	3.250	1.609		

Age of Dwelling	All Density Types					
	< 1 BR	1 BR	2 BR	3/4 BR	5+ BR	Total
1-5	1.200	1.300	1.880	3.007	4.000	2.409
6-10	-	1.259	1.730	2.782	3.806	2.330
11-15	-	1.307	1.808	2.741	3.511	2.389
16-20	-	1.365	1.839	2.787	3.667	2.513
21-25	-	1.263	1.844	2.656	3.417	2.277
26-30	-	1.264	1.800	2.634	3.579	2.288
30+	1.254	1.281	1.748	2.520	3.351	2.167
Total	1.380	1.283	1.771	2.601	3.440	2.232

^[1] Includes townhouses and apartments in duplexes.

^[2] Includes bachelor, 1-bedroom, and 2-bedroom+ apartments.

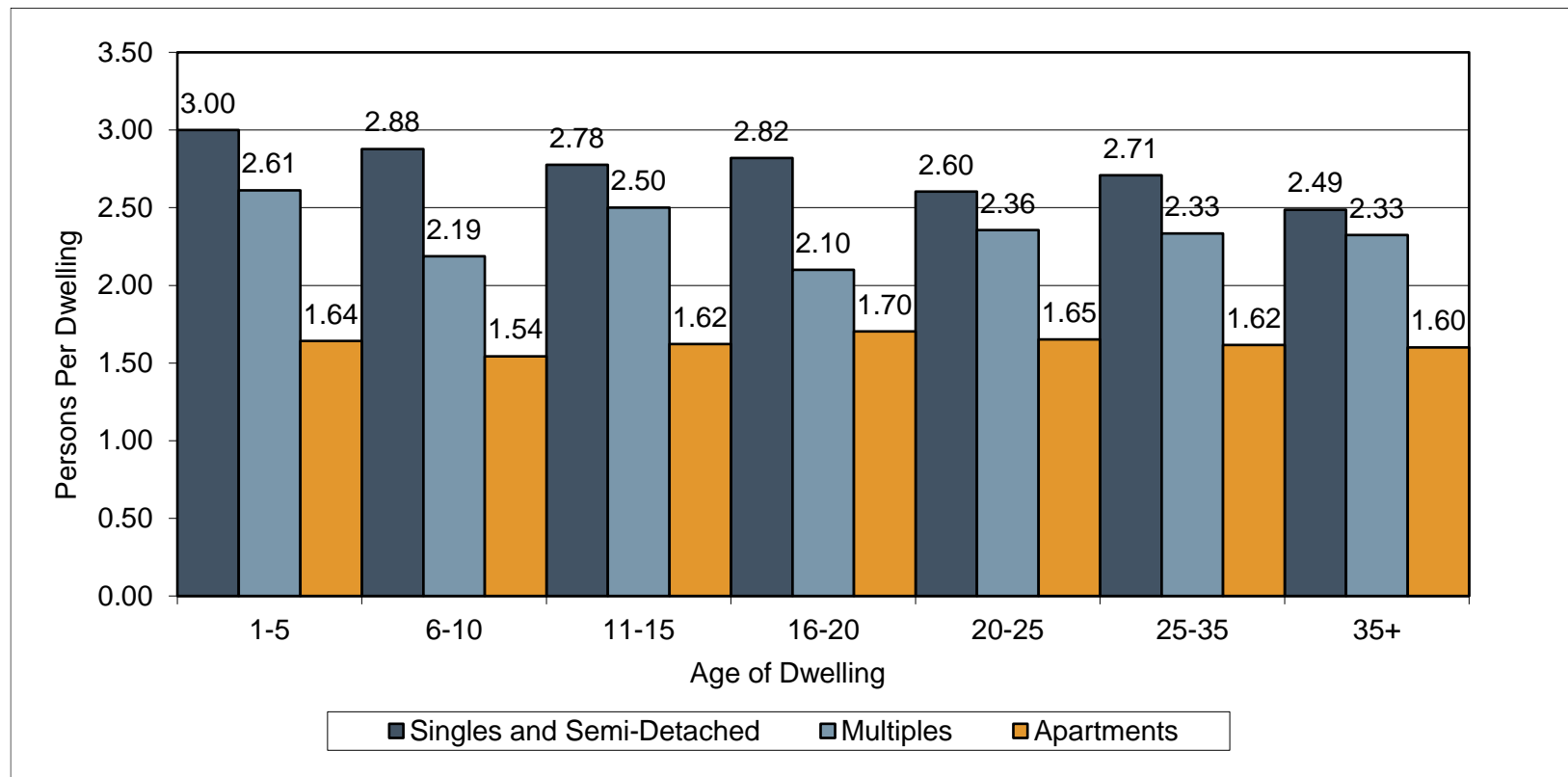
^[3] Adjusted based on historical trends.

Note: Does not include Statistics Canada data classified as "Other."

P.P.U. Not calculated for samples less than or equal to 50 dwelling units and does not include institutional population.



Schedule 8
City of Kingston
Person Per Unit Structural Type and Age of Dwelling
(2021 Census)





Schedule 9a City of Kingston Employment Forecast, 2024 to 2051

Period	Population	Activity Rate								Employment								Employment Total (Excluding Work at Home and N.F.P.O.W.)
		Primary	Work at Home	Industrial	Commercial/ Population Related	Institutional	Total	N.F.P.O.W. ^[1]	Total Including N.F.P.O.W.	Primary	Work at Home	Industrial	Commercial/ Population Related	Institutional	Total	N.F.P.O.W. ^[1]	Total Employment (Including N.F.P.O.W.)	
Mid-2016	123,795	0.002	0.028	0.076	0.209	0.246	0.560	0.0441	0.604	190	3,480	9,393	25,848	30,420	69,331	5,460	74,791	65,851
Mid-2024	138,758	0.001	0.035	0.077	0.174	0.244	0.531	0.043	0.574	81	5,018	11,074	24,826	34,961	75,960	6,125	82,085	70,942
Mid-2034	160,334	0.001	0.037	0.090	0.182	0.245	0.555	0.045	0.600	137	5,964	14,422	29,185	39,309	89,017	7,244	96,261	83,053
Mid-2051	191,059	0.001	0.039	0.095	0.181	0.233	0.550	0.047	0.596	159	7,448	18,191	34,676	44,537	105,011	8,889	113,900	97,563
Urban Buildout ^[2]	175,842	0.001	0.038	0.085	0.182	0.241	0.546	0.046	0.592	159	6,641	14,860	31,969	42,371	96,000	8,043	104,043	89,359
Incremental Change																		
Mid-2016 - Mid-2024	8,690	-0.001	0.007	0.002	-0.035	-0.001	-0.029	-0.001	-0.030	-109	1,538	1,681	-1,022	4,541	6,629	665	7,294	5,091
Mid-2024 - Mid-2034	21,576	0.000	0.002	0.013	0.009	0.001	0.024	0.002	0.027	56	946	3,348	4,359	4,348	13,057	1,119	14,176	12,111
Mid-2024 - Mid-2051	52,301	0.000	0.004	0.018	0.008	-0.011	0.019	0.004	0.022	78	2,430	7,117	9,850	9,576	29,051	2,764	31,815	26,621
Mid-2024 - Urban Buildout ^[2]	37,084	0.000	0.003	0.007	0.008	-0.003	0.015	0.003	0.018	78	1,623	3,786	7,143	7,410	20,040	1,918	21,958	18,417
Annual Average																		
Mid-2016 - Mid-2024	1,086	0.000	0.001	0.000	-0.004	0.000	-0.004	0.000	-0.004	-14	192	210	-128	568	829	83	912	636
Mid-2024 - Mid-2034	2,158	0	0	0	0	0	0	0	0	6	95	335	436	435	1,306	112	1,418	1,211
Mid-2024 - Mid-2051	1,937	0	0	0	0	0	0	0	0	3	90	264	365	355	1,076	102	1,178	986

^[1] Statistics Canada defines no fixed place of work (N.F.P.O.W.) employees as "persons who do not go from home to the same workplace location at the beginning of each shift. Such persons include building and landscape contractors, travelling salespersons, independent truck drivers, etc."

^[2] Urban Buildout refers to the full development of the existing designated greenfield area and employment area lands in the City of Kingston, excluding proposed future urban expansion areas. Growth has also been identified for the Built-Up Area and Rural Area to 2051 in accordance with the City of Kingston 2024 Growth Projections and Employment and Commercial Land Review Study. Note: Statistics Canada 2021 Census place of work employment data has been reviewed. The 2021 Census employment results have not been utilized due to a significant increase in work at home employment captured due to Census enumeration occurring during the provincial COVID-19 lockdown from April 1, 2021, to June 14, 2021.

Source: Derived from the City of Kingston 2024 Growth Projections and Employment and Commercial Land Review Study, by Watson & Associates Economists Ltd.



Schedule 9b
City of Kingston
Employment and Gross Floor Area (G.F.A.) Forecast, 2024 to 2051

Period	Population	Employment						Gross Floor Area in Square Feet (Estimated) ^[1]				
		Primary ^[2]	Work at Home	Industrial	Commercial/ Population Related	Institutional ^[3]	Total	Primary ^[2]	Industrial	Commercial/ Population Related	Institutional ^[3]	Total
Mid-2016	123,795	190	3,480	9,393	25,848	30,420	65,851					
Mid-2024	138,758	81	5,018	11,074	24,826	34,961	70,942					
Mid-2034	160,334	137	5,964	14,422	29,185	39,053	82,797					
Mid-2051	191,059	159	7,448	18,191	34,676	43,915	96,941					
Urban Buildout ^[4]	175,842	159	6,641	14,860	31,969	41,803	88,791					
Incremental Change												
Mid-2016 - Mid-2024	14,963	-109	1,538	1,681	-1,022	4,541	5,091					
Mid-2024 - Mid-2034	21,576	56	946	3,348	4,359	4,092	11,855	168,000	5,691,600	1,961,600	2,775,700	10,596,900
Mid-2024 - Mid-2051	52,301	78	2,430	7,117	9,850	8,954	25,999	234,000	12,098,900	4,432,500	6,043,500	22,808,900
Mid-2024 - Urban Buildout ^[4]	37,084	78	1,623	3,786	7,143	6,842	17,849	234,000	6,436,200	3,214,400	4,618,000	14,502,600
Annual Average												
Mid-2016 - Mid-2024	1,870	-14	192	210	-128	568	636					
Mid-2024 - Mid-2034	2,158	6	95	335	436	409	1,186	16,800	569,160	196,160	277,570	1,059,690
Mid-2024 - Mid-2051	1,937	3	90	264	365	332	963	8,667	448,107	164,167	223,833	844,774

^[1] Square foot per employee assumptions:

Primary - non-bona fide farming	3,000
Industrial	1,700
Commercial/Population-related	450
Institutional	675

^[2] Primary industry includes agriculture and resource related employment.

^[3] Forecast institutional employment and gross floor area has been adjusted downward to account for employment associated with special care units.

^[4] Urban Buildout refers to the full development of the existing designated greenfield area and employment area lands in the City of Kingston, excluding proposed future urban expansion areas. Growth has also been identified for the Built-Up Area and Rural Area to 2051 in accordance with the City of Kingston 2024 Growth Projections and Employment and Commercial Land Review Study.

* Reflects mid-2024 to mid-2051 forecast period.

Note: Numbers may not add up precisely due to rounding.

Source: Derived from the City of Kingston 2024 Growth Projections and Employment and Commercial Land Review Study, by Watson & Associates Economists Ltd.



Schedule 9c
City of Kingston
Estimate of the Anticipated Amount, Type and Location of
Non-Residential Development for Which Development Charges can be Imposed

Development Location	Timing	Primary ^{[1],[2]}	Industrial G.F.A. sq.ft. ^[1]	Commercial G.F.A. sq.ft. ^[1]	Institutional G.F.A. sq.ft. ^{[1],[3]}	Total Non-Residential G.F.A. sq.ft. ^[2]	Employment Increase ^[4]
Urban	2024 - 2034	-	5,637,200	1,954,400	2,769,000	10,360,600	11,741
	2024 - 2051	-	11,952,700	4,413,100	6,028,700	22,394,500	25,770
	2024 - Urban Buildout ^[5]	-	6,290,000	3,195,000	4,603,200	14,088,200	17,620
Rural	2024 - 2034	168,000	54,400	7,200	6,700	236,300	114
	2024 - 2051	234,000	146,200	19,400	14,800	414,400	229
	2024 - Urban Buildout ^[5]	234,000	146,200	19,400	14,800	414,400	229
City of Kingston	2024 - 2034	168,000	5,691,600	1,961,600	2,775,700	10,596,900	11,855
	2024 - 2051	234,000	12,098,900	4,432,500	6,043,500	22,808,900	25,999
	2024 - Urban Buildout ^[5]	234,000	6,436,200	3,214,400	4,618,000	14,502,600	17,849

^[1] Square foot per employee assumptions:

Primary - non-bona fide farming	3,000
Industrial	1,700
Commercial/Population-related	450
Institutional	675

^[2] Primary industry includes agriculture and resource related employment.

^[3] Forecast institutional employment and gross floor area has been adjusted downward to account for employment associated with special care units.

^[4] Employment increase does not include no fixed place of work.

^[5] Urban Buildout refers to the full development of the existing designated greenfield area and employment area lands in the City of Kingston, excluding proposed future urban expansion areas. Growth has also been identified for the Built-Up Area and Rural Area to 2051 in accordance with the City of Kingston 2024 Growth Projections and Employment and Commercial Land Review Study..

* Reflects mid-2024 to mid-2051 forecast period.

Note: Numbers may not add up precisely due to rounding.

Source: Derived from the City of Kingston 2024 Growth Projections and Employment and Commercial Land Review Study, by Watson & Associates Economists Ltd.



Schedule 11
City of Kingston
Employment Categories by Major Employment Sector

NAICS	Employment by industry	Comments
	<u>Primary Industry Employment</u>	
11	<i>Agriculture, forestry, fishing and hunting</i>	Categories which relate to local land-based resources
21	<i>Mining and oil and gas extraction</i>	
	<u>Industrial and Other Employment</u>	
22	<i>Utilities</i>	Categories which relate primarily to industrial land supply and demand
23	<i>Construction</i>	
31-33	<i>Manufacturing</i>	
41	<i>Wholesale trade</i>	
48-49	<i>Transportation and warehousing</i>	
56	<i>Administrative and support</i>	
	<u>Population Related Employment</u>	
44-45	<i>Retail trade</i>	Categories which relate primarily to population growth within the municipality
51	<i>Information and cultural industries</i>	
52	<i>Finance and insurance</i>	
53	<i>Real estate and rental and leasing</i>	
54	<i>Professional, scientific and technical services</i>	
55	<i>Management of companies and enterprises</i>	
56	<i>Administrative and support</i>	
71	<i>Arts, entertainment and recreation</i>	
72	<i>Accommodation and food services</i>	
81	<i>Other services (except public administration)</i>	
	<u>Institutional</u>	
61	<i>Educational services</i>	
62	<i>Health care and social assistance</i>	
91	<i>Public administration</i>	

Note: Employment is classified by North American Industry Classification System (NAICS) Code.

Source: Watson & Associates Economists Ltd.



Appendix B

Level of Service



Schedule B-1
City of Kingston
Summary of the Level of Service Ceiling by Services Considered

SUMMARY OF SERVICE STANDARDS AS PER DEVELOPMENT CHARGES ACT, 1997, AS AMENDED							
Service Category	Sub-Component	15 Year Average Service Standard					Maximum Ceiling LOS
		Cost (per capita)	Quantity (per capita)		Quality (per capita)		
Service Related to a Highway	Services Related to a Highway - Roads	\$13,208.07	0.0043	lane km of roadways	3,071,644	per km	744,684,195
	Services Related to a Highway - Bridges, Culverts & Structures	\$2,250.47	0.0006	Number of Bridges, Culverts & Structures	3,750,783	per item	126,883,749
	Services Related to a Highway - Sidewalks and Active Transportation	\$1,023.33	0.0017	km of sidewalks and active transportation	601,959	per km	57,696,369
	Public Works - Facilities	\$436.85	1.0423	sq.ft. of building area	419	per sq.ft.	24,630,040
	Public Works - Vehicles & Equipment	\$178.77	0.0009	No. of vehicles and equipment	198,633	per vehicle	10,079,231
Subtotal - Service Related to a Highway							\$963,973,584
Fire Protection	Fire Protection Services - Facilities	\$744.82	0.8693	sq.ft. of building area	857	per sq.ft.	16,831,442
	Fire Protection Services - Vehicles & Equipment	\$430.47	0.0006	No. of vehicles	717,450	per vehicle	9,727,761
	Fire Protection Services - Small Equipment and Gear	\$35.01	0.0024	No. of equipment and gear	14,588	per item	791,156
Subtotal - Fire Protection							\$27,350,359
Policing	Policing Services - Facilities	\$738.95	0.9586	sq.ft. of building area	771	per sq.ft.	16,698,792
	Policing Services - Vehicles	\$51.89	0.0009	No. of vehicles and equipment	57,656	per vehicle	1,172,610
	Policing Services - Small Equipment and Gear	\$25.81	0.0034	No. of equipment and gear	7,591	per item	583,254
Subtotal - Policing							\$18,454,657
Parks & Recreation	Parkland Development	\$1,728.94	0.0100	Acres of Parkland	172,894	per acre	39,070,586
	Parkland Amenities	\$690.36	0.0019	No. of parkland amenities	363,347	per amenity	15,600,755
	Parkland Trails	\$104.38	0.0002	Kms of Paths and Trails	521,900	per linear m	2,358,779
	Park Buildings	\$184.40	0.6018	sq.ft. of building area	306	per sq.ft.	4,167,071
	Recreation Facilities	\$2,353.84	3.5686	sq.ft. of building area	660	per sq.ft.	53,192,076
	Parks & Recreation Vehicles and Equipment	\$38.60	0.0005	No. of vehicles and equipment	77,200	per vehicle	872,283
Subtotal - Parks & Recreation							\$115,261,551
Library	Library Services - Facilities	\$525.68	0.8158	sq.ft. of building area	644	per sq.ft.	11,879,317
	Library Services - Collection Materials	\$92.61	2.6188	No. of library collection items	35	per collection item	2,092,801
	Library Services - Vehicles	\$0.86	0.0151	No. of vehicles and equipment	57	per vehicle	19,434
Subtotal - Library							\$13,991,552



Schedule B-1
City of Kingston
Summary of the Level of Service Ceiling by Services Considered

SUMMARY OF SERVICE STANDARDS AS PER DEVELOPMENT CHARGES ACT, 1997, AS AMENDED							
Service Category	Sub-Component	15 Year Average Service Standard					Maximum Ceiling LOS
		Cost (per capita)		Quantity (per capita)		Quality (per capita)	
Ambulance	Ambulance Facilities	\$134.11	0.1308	sq.ft. of building area	1,025	per sq.ft.	3,030,618
	Ambulance Vehicles	\$28.09	0.0003	No. of vehicles and equipment	93,633	per vehicle	634,778
Subtotal - Ambulance							\$3,665,396
Long-term Care	Long-term Care Facilities	\$1,243.04	1.4187	sq.ft. of building area	876	per sq.ft.	28,090,218
	Long-term Care Vehicles and Equipment	\$6.61	0.0015	No. of vehicles and equipment	4,407	per vehicle	149,373
Subtotal - Long-term Care							\$28,239,591
Provincial Offences Act including By-law Enforcement	Provincial Offences Act including By-law Enforcement - Facilities	\$23.40	0.0456	sq.ft. of building area	513,1579	per sq.ft.	528,793
	Provincial Offences Act including By-law Enforcement - Vehicles & Equipment	\$2.15	0.0000	No. of Vehicles and Equipment	53,750	per vehicle	48,586
Subtotal - Provincial Offences Act including By-law Enforcement							\$577,379
Waste Diversion	Waste Diversion - Facilities - Stations/Depots	\$24.81	0.0655	sq.ft. of building area	379	per sq.ft.	560,656
	Waste Diversion - Facilities - Recycling/Reuse	\$100.26	0.2046	sq.ft. of building area	490	per sq.ft.	2,265,675
	Waste Diversion - Vehicles & Equipment	\$34.99	0.1014	No. of vehicles and equipment	345,069	per vehicle	790,704
Subtotal - Waste Diversion							\$3,617,036
Grand Total							\$1,175,131,104



Schedule B-2 City of Kingston Services Related to a Highway – Roads and Related

Unit Measure: lane km of roadways

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/lane km)
Urban Arterial	161.5	161.5	161.5	161.5	161.5	188.9	188.9	188.9	188.9	188.9	194.0	195.0	195.0	198.0	198.0	\$5,330,000
Urban Collector	58.0	58.0	58.0	58.0	58.0	61.4	61.4	61.4	61.4	61.4	60.0	60.0	60.0	60.0	60.0	\$3,330,000
Semi-Urban Arterial	117.2	117.2	117.2	117.2	117.2	99.5	99.5	99.5	99.5	99.5	91.0	91.0	91.0	91.0	91.0	\$2,265,000
Semi-Urban Collector	17.8	17.8	17.8	17.8	17.8	14.4	14.4	14.4	14.4	14.4	15.0	15.0	15.0	15.0	15.0	\$2,200,000
Rural Arterial	195.9	195.9	195.9	195.9	195.9	190.6	190.6	190.6	190.6	190.6	196.0	196.0	196.0	196.0	196.0	\$1,720,000
Rural Collector	61.5	61.5	61.5	61.5	61.5	61.5	61.5	61.5	61.5	61.5	62.0	62.0	62.0	62.0	62.0	\$1,625,000
Total	611.9	611.9	611.9	611.9	611.9	616.3	616.3	616.3	616.3	616.3	618.0	619.0	619.0	622.0	622.0	

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard	0.0045	0.0045	0.0044	0.0044	0.0044	0.0044	0.0044	0.0044	0.0044	0.0043	0.0043	0.0043	0.0042	0.0042	0.0041

15 Year Average	2009 to 2023
Quantity Standard	0.0043
Quality Standard	\$3,071,644
Service Standard	\$13,208

D.C. Amount (before deductions)	27 Year
Forecast Population	56,381
\$ per Capita	\$13,208
Eligible Amount	\$744,684,195



Schedule B-3
City of Kingston
Services Related to a Highway – Bridges, Culverts & Structures

Unit Measure: Number of Bridges, Culverts & Structures

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/item)
Bridges	19	19	19	19	19	19	19	19	20	20	20	21	21	22	22	\$14,154,000
Culverts	46	46	46	48	48	48	51	51	51	51	51	51	51	51	51	\$742,000
Retaining Walls	10	11	11	11	11	11	11	11	11	11	11	14	14	14	14	\$100,900
Total	75	76	76	78	78	78	81	81	82	82	82	86	86	87	87	

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006

15 Year Average	2009 to 2023
Quantity Standard	0.0006
Quality Standard	\$3,750,783
Service Standard	\$2,250

D.C. Amount (before deductions)	27 Year
Forecast Population	56,381
\$ per Capita	\$2,250
Eligible Amount	\$126,883,749



Schedule B-4 City of Kingston Services Related to a Highway –Sidewalks and Active Transportation

Unit Measure: km of sidewalks and active transportation

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/km)
Sidewalks (1.8m, concrete)	135	139	144	144	152	154	156	157	160	160	162	163	164	164	164	\$389,000
Multi-use Asphalt Paths (3m width)	4	4	5	5	7	7	8	9	9	11	14	14	14	14	14	\$265,000
Cycling Lanes (asphalt)	6	49	53	61	68	68	71	71	71	101	104	120	120	120	120	\$1,040,000
Total	145	192	202	210	227	229	235	237	240	272	280	297	298	298	298	

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard	0.0011	0.0014	0.0015	0.0015	0.0016	0.0016	0.0017	0.0017	0.0017	0.0019	0.0020	0.0021	0.0020	0.0020	0.0020

15 Year Average	2009 to 2023
Quantity Standard	0.0017
Quality Standard	\$601,959
Service Standard	\$1,023

D.C. Amount (before deductions)	27 Year
Forecast Population	56,381
\$ per Capita	\$1,023
Eligible Amount	\$57,696,369



Schedule B-5 City of Kingston Services Related to a Highway – Public Works Facilities

Unit Measure: sq.ft. of building area

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Bld'g Value (\$/sq.ft.)	Value/sq.ft. with land, site works, etc.
Depot School Storage Building, 610 Montreal St.	570	570	570	570	570	570	570	570	570	570	570	570	-	-	-	\$192	\$329
Depot School, 610 Montreal St.	1,725	1,725	1,725	1,725	-	-	-	-	-	-	-	-	-	-	-	\$192	\$329
Public Works Admin Office (Friendship), 141 Railway St.	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	\$533	\$705
1211 John Counter Blvd.	6,224	6,224	6,224	6,224	6,224	6,224	6,224	6,224	6,224	6,224	6,224	6,224	6,224	6,224	6,224	\$444	\$607
City Greenhouse, 99 Norman Rogers Drive	8,222	8,222	8,222	8,222	8,222	8,222	8,222	8,222	8,222	8,222	8,222	8,222	8,222	8,222	8,222	\$229	\$369
Creekford Garage & Workshop, 2711 Creekford Rd.	10,860	10,860	0,860	10,860	10,860	10,860	10,860	10,860	10,860	10,860	10,860	10,860	10,860	10,860	10,860	\$290	\$437
Equipment Storage Building, 2709 Creekford Rd.	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	\$160	\$293
Public Works Fleet Garage #1, 701 Division St.	35,875	35,875	5,875	35,875	35,875	35,875	35,875	35,875	35,875	35,875	35,875	35,875	35,875	35,875	35,875	\$339	\$490
Public Works Fleet Garage #2, 703 Division St.	-	-	-	-	-	-	-	-	-	-	-	-	-	33,559	33,559	\$486	\$536
Forestry Garage, 1643 Highway 15	8,640	8,640	8,640	8,640	8,640	8,640	8,640	8,640	8,640	8,640	8,640	8,640	8,640	8,640	8,640	\$290	\$437
Joyceville Sand Storage Building, Highway 15	3,486	3,486	3,486	3,486	3,486	3,486	3,486	3,486	-	-	-	-	-	-	-	\$187	\$323
Creekford Salt Shed 1, 2709 Creekford Rd.	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	\$160	\$293
Creekford Salt Shed 2, 2709 Creekford Rd.	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	1,140	\$160	\$293
Creekford Sand Dome, 2709 Creekford Rd.	10,568	10,568	0,568	10,568	10,568	10,568	10,568	10,568	10,568	10,568	10,568	10,568	10,568	10,568	10,568	\$134	\$265
Creekford Steel Storage Building, 2709 Creekford Rd.	3,980	3,980	3,980	3,980	3,980	3,980	3,980	3,980	3,980	3,980	3,980	3,980	3,980	3,980	3,980	\$160	\$293
Public Works Operations Centre, 701 Division	-	-	-	26,329	26,329	26,329	26,329	26,329	26,329	26,329	26,329	26,329	26,329	26,329	26,329	\$362	\$516
Division Campus Sand Dome, 701 Division St.	10,568	10,568	10,568	10,568	10,568	10,568	10,568	10,568	10,568	10,568	10,568	10,568	10,568	10,568	10,568	\$134	\$265
Woodbine Park - Garage & Workshop	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	\$290	\$437
Shop/Work Stations 2993 Highway 2 East Building	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	\$133	\$264
St. Lawrence Business Park Sand Storage Building, 875 Innovation Drive	-	-	-	-	-	-	16,660	16,660	16,660	16,660	16,660	16,660	16,660	16,660	16,660	\$137	\$175
Total	113,438	113,438	113,438	139,767	138,042	138,042	154,702	154,702	151,216	151,216	151,216	151,216	184,205	184,205	184,205		

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard	0.8429	0.8323	0.8230	1.0083	0.9919	0.9867	1.1033	1.1011	1.0723	1.0639	1.0580	1.0456	1.2549	1.2332	1.2166

15 Year Average	
Quantity Standard	1.0423
Quality Standard	\$419
Service Standard	\$437

D.C. Amount (before deductions)	
Forecast Population	56,381
\$ per Capita	\$437
Eligible Amount	\$24,630,040



Schedule B-6 City of Kingston Services Related to a Highway – Public Works Vehicles & Equipment

Unit Measure:

No. of vehicles and equipment

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/Vehicle)
Details of Fleet:																
UTILITY TRAILER, W/RAMP 5 X 8	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$2,400
TRAILER W/TILT	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$2,900
CAR HAULER TANDEM AXLE TRAILER 80X18	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$7,800
2013 CURTIS TRAILER	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$8,500
SWEEPSTER BROOM	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$9,100
TRAILER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$12,600
SOLAR SIGN TRAILER	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$13,800
BOX SANDER	-	-	-	-	-	-	-	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	\$14,300
10' BOX SANDER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$15,000
2010 SHOULE S250, SNOWBLOWER	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$17,000
ANGLE SWEEPER BROOMS	-	-	-	-	-	-	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	\$17,000
SNOWBLOWER	2.00	2.00	2.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00	2.00	\$17,600
2023 TRU-BUILT UT6X12 PRESSURE WASHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$22,000
TRAILER, 6 X 10 ENCLOSED CARGO	-	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	\$23,600
VIBRATORY ASPHALT ROLLER	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$24,200
2005 FLAT BED TILTING TRAILER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-	\$25,000
KUBOTA TRACTOR, W/ LA344 LOADER &	-	-	-	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00	\$29,800
2010 JDJ, TILT TRAILER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$30,000
ASHPHALT FLOAT TRAILER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$33,000
COMPACT ROLLER	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	\$30,400
1/2 TON EXT CAB PICK UP	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$36,000
HYDRAULIC SNOWBLOWER AND CHUTE	-	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$36,100
1/2 TON PICK UP TRUCK W/FUEL TANK	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$38,300
MARATHON HOT BOX TRAILER	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$39,900
2022 MARATHON HMT4000-ODL, HOT BOX	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	1.00	\$41,300
1/2 TON PICKUP	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00	2.00	\$41,900
2021 FORD ESCAPE HYBRID, RENTAL	-	-	-	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00	\$42,000
1/2 TON EXT CAB PICK UP TRUCK	-	-	-	-	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$42,600
1/2 TON PICKUP TRUCK, EXT CAB, RWD	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	1.00	\$43,400
1/2 TON PICKUP TRUCK 4X2	3.00	3.00	3.00	4.00	4.00	4.00	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$48,200
2022 FORD F250, CREW CAB, RWD	-	-	-	-	-	-	-	-	-	-	-	-	-	3.00	3.00	\$48,700
48" HORIZONTAL FLAIL SHAFT BRUSH CUTTER	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$49,000
2023 KUBOTA MX5400, TRACTOR W/LOADER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00	\$49,900
2013 CHEVROLET SILVERADO	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	\$50,000
2001 MARATHON, HMT8000 HOT BOX TRAILER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-	\$50,000
2021 FORD ESCAPE HYBRID, LEASE	-	-	-	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00	\$50,000
DUMP TRUCK W/9FT BODY	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$55,500
HATCHBACK SEDAN, ALL ELECTRIC	-	-	-	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00	\$58,000
2023 FORD F150, CREW CAB (H) 4X4, RENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.00	\$58,400
FORD F250, 4X4, REG CAB WITH V-PLow	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	1.00	\$58,500
PICKUP TRUCK	1.00	1.00	1.00	2.00	2.00	3.00	3.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	\$60,000
PICKUP TRUCK	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$62,500
WATER TANK, SLIP IN	-	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$63,200
3/4 TON 4X4 PICKUP W/PLOW EQUIP	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	\$65,000
2019 F150 4X4 REG CAB WITH LIFT 1300LBS	-	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	\$65,000
2022 FORD F-450 SUPERDUTY, 2WD	-	-	-	-	-	-	-	-	-	-	-	-	-	4.00	4.00	\$65,900



Schedule B-6 (Cont'd)
City of Kingston
Services Related to a Highway – Public Works Vehicles & Equipment

Unit Measure:	No. of vehicles and equipment																2024 Value (\$/Vehicle)
Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
DUMP TRUCK W/11FT BODY	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$66,000	
1 TON TRUCK W/11FT DUMP BODY	-	-	-	-	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$67,800	
1 TON PICKUP W/11FT DUMP BODY	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$69,000	
2022, FORD F450, CREW CAB, RWD, DUMP	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	1.00	\$70,900	
HOT BOX TRAILER	-	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	\$74,300	
2008 FORD F-250	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$75,000	
1 TON CREW CAB W/11FT DUMP TRUCK	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$76,000	
2024 FLOAT KING 3102-35, 35 TON TAG-A-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$75,500	
1 TON DUMP TRUCK	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$78,800	
2010 MARATHON TRAILER, HOT BOX	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$80,000	
2023 CATERPILLAR CB2.7-03GC, VIBRATORY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$81,000	
2023 KUBOTA SSV75P, LOADER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$81,700	
TRACTOR, 95 HP 4 WD	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$84,000	
1 TON TRUCK W COVERED DUMP	3.00	3.00	4.00	4.00	5.00	6.00	6.00	9.00	9.00	9.00	7.00	7.00	6.00	7.00	6.00	\$86,400	
RUBBER TIRED ROLLER	-	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	\$87,600	
1 TON CONSTRUCTION WORK BODY TRUCK	-	-	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00	\$87,700	
2019 FORD F550	-	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	\$89,400	
2023 KUBOTA M7060, TRACTOR, W/M32-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$91,500	
FORD 550, 1 TON DUMP TRUCK	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	6.00	6.00	6.00	-	\$100,000	
1993 JOHN DEERE, TRACTOR W FLAIL MOWER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	\$150,000	
6.5 TON CRAWLER TRACK MTD, ASPHALT	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$157,000	
SNOWBLOWER, DETACHABLE MECH DRIVEN	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$175,000	
JOHN DEERE TRACTOR	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	4.00	\$175,000	
SIDEWALK TRACTOR, RUBBER TIRED, WITH V-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00	\$180,000	
DETACHABLE SNOWBLOWER MOUNT JRB 416	-	-	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00	\$181,000	
8 TON TANDEM AXLE DUMP TRK W/WATER	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$192,000	
4X4 BACKHOE LOADER	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	2.00	2.00	2.00	\$195,000	
SIDEWALK TRACTOR, RUBBER TIRED, WITH V-	-	-	-	-	-	-	-	-	-	-	-	-	2.00	2.00	2.00	\$201,000	
SIDEWALK PLOW	1.00	1.00	1.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	4.00	\$220,000	
RPM TECH, CAMELEON SIDEWALK PLOW	5.00	7.00	7.00	9.00	9.00	9.00	11.00	11.00	11.00	11.00	11.00	11.00	8.00	5.00	4.00	\$222,000	
PRINOTH SW50 SIDEWALK PLOW W/	-	-	-	-	-	-	-	-	-	-	-	-	-	3.00	3.00	\$223,600	
SIDE WALK TRACTOR, RUBBER TIRED	-	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	\$223,700	
SIDEWALK PLOW, W/SANDER, PRINOTH	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	5.00	5.00	5.00	\$224,000	
SIDEWALK SNOW PLOW ON TRACKS	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$225,000	
SIDE WALK PLOW WITH SANDER AND 5 WAY	-	-	-	-	-	-	-	-	-	-	-	3.00	3.00	3.00	3.00	\$242,000	
COMPACT SWEEPER	-	-	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00	\$261,000	
5 TON DUMP TRUCK WITH PLOW	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	\$266,000	
5 TON DUMP TRUCK W/PLOW	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$270,000	
VIBRATORY COMPACTION ROLLER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$272,000	
DUMP TRUCK, SINGLE AXLE, PLOW AND WING	-	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	\$277,000	
4WD TRACTOR, ROAD SIDE MOWER, SNOW	-	-	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00	\$277,700	
8 TON SINGLE AXLE DUMP TRUCK W/PLOW	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$283,000	
WHEEL LOADER, RUBBER TIRE W/TOOL	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$288,000	
8 TON SINGLE AXLE DUMP TRUCK W/PLOW	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$292,000	
8 TON TANDEM AXLE DUMP TRUCK W/PLOW	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$299,000	
SWEEPER	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$303,000	
8 TON TANDEM AXLE PLOW TRUCK	-	-	-	-	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	\$307,000	
8 TON TANDEM AXLE PLOW TRUCK	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$307,100	
DUMP TRUCK SINGLE AXLE W/PLOW/SANDER	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$324,000	
2023 INTERNATIONAL HV607, SINGLE AXLE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$342,000	
WHEEL LOADER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$346,500	
3.5 YARD TOOL CARRIER WHEEL LOADER	-	-	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00	\$351,000	



Schedule B-6 (Cont'd) City of Kingston Services Related to a Highway – Public Works Vehicles & Equipment

Unit Measure:

No. of vehicles and equipment

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/Vehicle)
TOOL CARRIER WHEEL LOADER	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	\$360,000
BROOMBEAR SWEEPER	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$363,000
2023 INTERNATIONAL HV607, TANDEM AXLE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$366,000
TANDEM AXLE PLOW TRUCK W/14' DUMP BOX	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	\$367,000
8 TON TANDEM AXLE PLOW TRUCK	-	-	-	-	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	\$377,100
FREIGHTLINER DUMP TRUCK	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00	7.00	7.00	5.00	5.00	\$381,000
TANDEM AXLE PLOW TRUCK W/14' DUMP BOX	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$383,000
EXCAVATOR, RUBBER TIRE	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$388,000
TANDEM AXLE, VIKING ONE WAY SNOW PLOW	-	-	-	-	-	-	-	-	-	-	-	2.00	2.00	2.00	2.00	\$388,000
2022 ELGIN BROOMBEAR, STREET SWEEPER	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	1.00	\$401,800
TANDEM AXLE PLOW TRUCK	-	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	\$424,400
2023 IHC HV607, TRUCK, FLUSHER, STREET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$426,000
2023 INTERNATIONAL HV607, TANDEM AXLE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$460,000
Street Sweeper	2.00	2.00	2.00	2.00	2.00	2.00	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$480,100
FREIGHTLINER, SWEEPER	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	1.00	1.00	-	\$500,000
MOTOR GRADER W/WING	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	2.00	1.00	1.00	\$554,000
MOTOR GRADER W/WING AND FRONT PLOW	-	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	\$558,600
GRADALL EXCAVATOR, TANDEM AXLE	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$579,000
DUSTLESS REGENERATIVE AIR STREET	-	-	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00	\$595,000
FLUSHER WATER TRUCK	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$608,000
CATCH BASIN CLEANER WITH JET AND	-	-	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00	\$750,000
MOTOR GRADER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$977,000
TRAILER, CAR HAULER, W/RAMPS,	-	-	-	-	-	-	-	-	-	-	-	0.50	0.50	0.50	0.50	\$10,300
1/2 TON PICK TRUCK 4X2	-	-	-	-	-	-	-	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	\$40,800
1/2 TON EXT CAB PICK UP TRUCK	-	-	-	-	-	-	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	\$36,000
1/2 TON 4X2 EXTENDED CAB PICKUP TRUCK	-	-	-	-	-	-	-	-	-	0.50	0.50	0.50	0.50	0.50	0.50	\$60,000
KFR Tower - 1174 McAdoo's Ln	-	-	-	-	-	-	-	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$16,860
KFR Tower - 2081 Joyceville Rd	-	-	-	-	-	-	-	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$16,860
KFR Tower - 3328 Brewers Mills Rd	-	-	-	-	-	-	-	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$16,860
KFR Tower - 500 O'Connor Dr	-	-	-	-	-	-	-	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$16,860
KFR Tower - 2835 Hwy 38 at Station #9	-	-	-	-	-	-	-	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	\$16,860
Total	73.00	80.00	86.00	102.00	117.00	121.00	127.50	144.75	150.75	153.25	156.25	167.75	169.75	180.75	185.75	

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard	0.0005	0.0006	0.0006	0.0007	0.0008	0.0009	0.0009	0.0010	0.0011	0.0011	0.0011	0.0012	0.0012	0.0012	0.0012

15 Year Average	2009 to 2023
Quantity Standard	0.0009
Quality Standard	\$198,633
Service Standard	\$179

D.C. Amount (before deductions)	27 Year
Forecast Population	56,381
\$ per Capita	\$179
Eligible Amount	\$10,079,231



Schedule B-7 City of Kingston Fire Protection Services - Facilities

Unit Measure:

sq.ft. of building area

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Bld'g Value (\$/sq.ft.)	Value/sq.ft. with land, site works, etc.
Central Division - Station #4 (Brock St.)	17,830	17,830	17,830	17,830	17,830	17,830	17,830	17,830	17,830	17,830	17,830	17,830	17,830	17,830	17,830	\$778	\$1,015
Central Division - Station #5 (171 Railway St.)	4,025	4,025	4,025	4,025	4,025	4,025	4,025	4,025	4,025	4,025	4,025	4,025	4,025	4,025	4,025	\$778	\$1,015
Central Division - Training Tower (171 Railway St.)	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	1,008	-	-	\$160	\$302
Central Division - Storage Garage (171 Railway St.)	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	\$74	\$202
Central Division - Cement Building (171 Railway St.)	200	200	200	200	200	200	200	200	200	200	200	200	200	-	-	\$140	\$279
Central Division - Station #6 (262 Palace Road)	5,560	5,560	5,560	5,560	5,560	5,560	5,560	5,560	5,560	5,560	5,560	5,560	5,560	5,560	5,560	\$778	\$1,015
East Division - Station #1 (1640 Joyceville Road)	9,795	9,795	9,795	9,795	9,795	9,795	9,795	9,795	9,795	9,795	9,795	9,795	9,795	9,795	9,795	\$778	\$1,015
East Division - KFR Station #1 Joyceville Quonset Hut (1640 Joyceville Road)	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	\$160	\$209
East Division - Station #2 (3505 Brewers Mills Road)	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	\$778	\$1,015
East Division - Station #3 211 Gore Road)	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	8,866	\$778	\$1,015
East Division - Training Tower	2,569	2,569	2,569	2,569	2,569	2,569	2,569	2,569	2,569	-	-	-	-	-	-	\$341	\$511
West Division - Station #7 (905 Woodbine Rd.)	19,892	19,892	19,892	19,892	19,892	19,892	19,892	19,892	19,892	19,892	15,572	15,572	15,572	15,572	15,572	\$778	\$1,015
West Division - Station #10 (127 Days Road)	4,990	4,990	4,990	4,990	4,990	4,990	4,990	4,990	4,990	4,990	4,990	4,990	4,990	4,990	4,990	\$778	\$1,015
West Division - Station #9 (2835 Hwy 38)	6,595	6,595	6,595	6,595	6,595	6,595	6,595	6,595	6,595	6,595	6,595	6,595	6,595	6,595	6,595	\$778	\$1,015
West Division - Elginburg Station (storage)	5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,392	\$290	\$452
West Division - Station #8 (1485 Unity Road 3)	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	\$778	\$1,015
Kingston Fire and Rescue Headquarters	15,660	15,660	15,660	15,660	15,660	15,660	15,660	15,660	15,660	15,660	15,660	15,660	15,660	15,660	15,660	\$362	\$535
Kingston Fire Training Centre - Concession Stand	-	-	-	200	200	200	200	200	200	200	200	200	200	200	200	\$361	\$534
Kingston Fire Training Centre - Fire Training Tower	-	-	-	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	\$362	\$535
Kingston Fire Training Centre - Storage Quonset	-	-	-	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	\$133	\$271
Kingston Fire Training Centre - Storage Shed	-	-	-	780	780	780	780	780	780	780	780	780	780	780	780	\$116	\$251
Kingston Fire Training Centre - Sun shelter	-	-	-	225	225	225	225	225	225	225	225	225	225	225	225	\$321	\$395
Kingston Fire Training Centre - Maintenance Garage (3 Terry Fox Dr)	-	-	-	-	-	-	-	-	-	-	-	-	9,800	9,800	9,800	\$478	\$576
Total	115,682	115,682	115,682	125,837	125,837	125,837	125,837	125,837	125,837	125,837	123,268	118,948	118,948	128,748	127,540	127,540	

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard	0.8596	0.8488	0.8393	0.9078	0.9042	0.8995	0.8974	0.8956	0.8924	0.8673	0.8323	0.8225	0.8771	0.8539	0.8423

15 Year Average	2009 to 2023
Quantity Standard	0.8693
Quality Standard	\$857
Service Standard	\$745

D.C. Amount (before deductions)	10 Year
Forecast Population	22,598
\$ per Capita	\$745
Eligible Amount	\$16,831,442



Schedule B-8
City of Kingston
Fire Protection Services – Vehicles & Equipment

Unit Measure: No. of vehicles

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/Vehicle)
Tanker	7	7	7	7	7	7	7	7	7	7	7	6	6	6	6	\$1,047,000
Pumper	16	16	16	16	16	17	18	19	20	20	15	15	15	15	15	\$1,700,000
Aerial/Pumper	6	6	6	6	6	5	4	3	2	2	2	2	2	2	2	\$2,552,000
Platform	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$2,952,000
Squad	6	6	6	6	6	4	4	4	4	4	1	1	1	1	1	\$500,000
Rescue	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$1,000,000
Technical Rescue	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$1,000,000
Support Vehicles	40	40	40	40	40	-	-	-	-	-	-	-	-	-	-	\$100,000
Support Vehicles (large)	-	-	-	-	-	3	3	3	3	3	1	1	1	1	1	\$700,000
Support Vehicles (small)	-	-	-	-	-	31	31	31	31	31	31	31	31	31	31	\$70,000
UTV	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	\$35,000
UTV Trailer	3	3	3	3	3	4	4	4	4	4	3	3	3	3	3	\$6,500
Marine Unit	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$1,899,000
Blocker Truck	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$1,500,000
Roll Off Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$810,000
Total	86	86	86	86	86	80	80	80	80	80	70	69	69	69	69	

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0006	0.0005	0.0005	0.0005	0.0005	0.0005

15 Year Average	2009 to 2023
Quantity Standard	0.0006
Quality Standard	\$717,450
Service Standard	\$430

D.C. Amount (before deductions)	10 Year
Forecast Population	22,598
\$ per Capita	\$430
Eligible Amount	\$9,727,761



Schedule B-9 City of Kingston Fire Protection Services – Small Equipment and Gear

Unit Measure: No. of equipment and gear

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017		2019	2020	2021	2022	2023	2024 Value (\$/item)
Full Time Equipped Firefighters	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	132.00	\$17,500
Volunteer Equipped Firefighters	171.00	165.00	165.00	165.00	165.00	165.00	165.00	165.00	165.00	165.00	165.00	165.00	165.00	165.00	165.00	\$16,400
Communication Staff	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	11.00	11.00	11.00	11.00	11.00	13.00	\$1,286
Prevention Staff	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	\$1,936
Mechanical Staff	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	\$1,365
Training Staff	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	\$1,365
Tech/Rescue FF additional gear	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	\$2,400
KFR Tower - 1174 McAdoo's Ln	-	-	-	-	-	-	-	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	\$16,860
KFR Tower - 2081 Joyceville Rd	-	-	-	-	-	-	-	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	\$16,860
KFR Tower - 3328 Brewers Mills Rd	-	-	-	-	-	-	-	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	\$16,860
KFR Tower - 500 O'Connor Dr	-	-	-	-	-	-	-	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	\$16,860
KFR Tower - 2835 Hwy 38 at Station #9	-	-	-	-	-	-	-	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	\$16,860
KFR Tower - 27 Tower St at Central Water Tower	-	-	-	-	-	-	-	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	\$16,860
Total	348.00	342.00	342.00	342.00	342.00	342.00	342.00	343.59	343.59	344.59	344.59	344.59	344.59	344.59	358.59	

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard	0.0026	0.0025	0.0025	0.0025	0.0025	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0024	0.0023	0.0023	0.0024

15 Year Average	2009 to 2023
Quantity Standard	0.0024
Quality Standard	\$14,588
Service Standard	\$35

D.C. Amount (before deductions)	10 Year
Forecast Population	22,598
\$ per Capita	\$35
Eligible Amount	\$791,156



Schedule B-10 City of Kingston Policing Services - Facilities

Unit Measure: sq.ft. of building area

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Bld'g Value (\$/sq.ft.)	Value/sq.ft. with land, site works, etc.
Police Headquarters - 700 Division St.	121,087	121,087	121,087	121,087	121,087	121,087	121,087	121,087	121,087	121,087	121,087	121,087	121,087	121,087	121,087	\$629	\$844
Police Storage Facility - 717 Division St.	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	\$238	\$392
Covered Parking Structure 1	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	\$26	\$53
Covered Parking Structure 2	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	4,900	\$26	\$53
Total	135,687	135,687	135,687	135,687	135,687	135,687	135,687	135,687	135,687	135,687	135,687	135,687	135,687	135,687	135,687		

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard	1.0083	0.9956	0.9844	0.9789	0.9750	0.9699	0.9677	0.9658	0.9622	0.9546	0.9494	0.9382	0.9244	0.9084	0.8962

15 Year Average	2009 to 2023
Quantity Standard	0.9586
Quality Standard	771
Service Standard	\$739

D.C. Amount (before deductions)	10 Year
Forecast Population	22,598
\$ per Capita	\$739
Eligible Amount	\$16,698,792



Schedule B-11 City of Kingston Policing Services – Vehicles & Equipment

Unit Measure: No. of vehicles and equipment

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/Vehicle)
Police Vehicles																
Patrol	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	\$65,000
Court	-	-	-	-	10	10	10	10	10	10	10	10	10	10	10	\$65,000
Traffic Patrol Vehicles	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	\$65,000
Core Patrol Vehicle	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	\$65,000
Core Vehicles-unmarked	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$46,000
Special Services-unmarked vehicles	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	\$40,000
KCPV volunteer vehicles	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	\$65,000
KCPV volunteer trailer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$12,000
Criminal Investigation vehicles	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	\$36,000
Senior Admin pool	6	6	6	6	6	6	6	6	6	6	6	6	6	6	7	\$36,000
Admin pool	5	5	5	5	5	5	5	5	5	5	5	5	5	5	6	\$36,000
Other pool	3	3	3	3	3	3	3	3	3	3	3	3	3	6	6	\$36,000
Specialty Vehicles																
CID specialty van (ICE)	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$63,500
Core Trailer	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$23,000
Self Propelled Command Post	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$950,000
Ident Truck	1	1	2	2	2	2	2	2	2	2	2	2	2	2	2	\$63,500
K9 Truck	2	2	2	2	2	2	2	2	2	2	2	2	2	2	3	\$68,500
Prisoner Van	2	2	3	3	3	3	3	3	3	3	3	3	3	3	3	\$150,000
Traffic Investigation Truck	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$80,000
ERU Response Truck	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$150,000
ERU Transit Truck	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$51,000
ERU Patrol Vehicles	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	\$59,000
ERU Armoured Vehicle	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$512,000
Mounted Trailer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$20,000
ATV's/Off Road Vehicles	-	-	-	-	2	2	2	2	2	2	2	2	2	2	2	\$7,000
ATV Trailer	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$8,000
Motorcycles	2	2	2	2	2	2	2	4	4	4	4	4	4	4	4	\$35,000
Total	102	102	104	105	119	119	119	121	123	123	123	124	124	127	130	

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard	0.0008	0.0007	0.0008	0.0008	0.0009	0.0009	0.0008	0.0009	0.0009	0.0009	0.0009	0.0009	0.0008	0.0009	0.0009

15 Year Average	2009 to 2023
Quantity Standard	0.0009
Quality Standard	\$57,656
Service Standard	\$52

D.C. Amount (before deductions)	10 Year
Forecast Population	22,598
\$ per Capita	\$52
Eligible Amount	\$1,172,610



Schedule B-12 City of Kingston Policing Services – Small Equipment and Gear

Unit Measure: No. of equipment and gear

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/item)
# Police Officers	199.00	202.00	202.00	202.00	202.00	202.00	203.00	203.00	203.00	207.00	207.00	207.00	207.00	207.00	209.00	\$11,000
Special Constables Outfitting	10.00	10.00	10.00	10.00	10.00	10.00	11.00	12.00	12.00	10.00	11.00	11.00	11.00	9.00	14.00	\$5,500
Carbines/Suppressors	22.00	22.00	22.00	22.00	22.00	22.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00	33.00	39.00	\$5,000
Mobile Radios	209.00	212.00	212.00	212.00	212.00	212.00	214.00	215.00	215.00	217.00	218.00	218.00	218.00	216.00	223.00	\$5,000
Drones (Large)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00	\$50,000
Drones (Medium)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00	\$22,000
Drones (Small)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.00	\$2,000
X-Ray Machine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$80,000
Ident Equipment	10.00	10.00	10.00	10.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	29.00	\$3,500
Automatic License Plate Readers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12.00	\$1,500
LIDAR radar units	-	-	-	-	-	-	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	\$12,000
Repelling Gear	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	4.00	\$2,500
Breaching Tools	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	20.00	\$1,500
KFR Tower - 1174 McAdoo's Ln	-	-	-	-	-	-	-	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	\$16,860
KFR Tower - 2081 Joyceville Rd	-	-	-	-	-	-	-	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	\$16,860
KFR Tower - 3328 Brewers Mills Rd	-	-	-	-	-	-	-	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	\$16,860
KFR Tower - 500 O'Connor Dr	-	-	-	-	-	-	-	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	\$16,860
KFR Tower - 2835 Hwy 38 at Station #9	-	-	-	-	-	-	-	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	\$16,860
KFR Tower - 27 Tower St at Central Water Tower	-	-	-	-	-	-	-	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	\$16,860
Total	456.00	462.00	462.00	462.00	476.00	476.00	488.00	492.19	492.19	496.19	498.19	498.19	500.19	503.19	563.19	

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard	0.0034	0.0034	0.0034	0.0033	0.0034	0.0034	0.0035	0.0035	0.0035	0.0035	0.0035	0.0034	0.0034	0.0034	0.0037

15 Year Average	2009 to 2023
Quantity Standard	0.0034
Quality Standard	\$7,591
Service Standard	\$26

D.C. Amount (before deductions)	10 Year
Forecast Population	22,598
\$ per Capita	\$26
Eligible Amount	\$583,254



Schedule B-13 City of Kingston Parks and Recreation Services – Parkland Development

Unit Measure: Acres of Parkland

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/Acre)
Community Park/Special Facility - Passive (acres)	215.5	215.5	215.5	215.9	222.1	223.2	224.2	224.2	225.5	225.5	226.4	226.4	226.5	226.5	226.5	\$60,000
Community Park/Special Facility - Active (acres)	482.1	482.1	482.1	483.2	497.1	499.4	501.6	501.6	504.6	504.6	506.7	506.7	506.9	506.9	506.9	\$221,000
Neighbourhood Parks - Passive (acres)	184.8	184.8	184.4	184.4	184.4	184.4	184.7	185.6	185.9	185.9	186.9	186.9	187.5	187.5	187.6	\$60,000
Neighbourhood Parks - Active (acres)	413.6	413.6	412.7	412.7	412.7	412.7	413.4	415.3	416.1	416.1	418.1	418.1	419.7	419.7	419.9	\$203,800
Linear Park (acres, off road)	80.5	80.5	80.5	81.1	84.1	84.4	84.4	98.7	98.7	98.7	98.7	98.7	98.7	98.6	98.9	\$280,900
Total	1,376	1,376	1,375	1,377	1,400	1,404	1,408	1,425	1,431	1,431	1,437	1,437	1,439	1,439	1,440	

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard	0.0102	0.0101	0.0100	0.0099	0.0101	0.0100	0.0100	0.0101	0.0101	0.0101	0.0101	0.0099	0.0098	0.0096	0.0095

15 Year Average	2009 to 2023
Quantity Standard	0.0100
Quality Standard	\$172,894
Service Standard	\$1,729

D.C. Amount (before deductions)	10 Year
Forecast Population	22,598
\$ per Capita	\$1,729
Eligible Amount	\$39,070,586



Schedule B-14
City of Kingston
Parks and Recreation Services – Parkland Trails

Unit Measure:

Kms of Paths and Trails

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/km)
Trail and pathway (kms, On and Off road)	21.00	21.00	21.00	21.63	21.78	22.23	22.23	28.37	28.37	28.37	30.82	30.82	30.82	31.05	31.05	\$570,000
Total	21.00	21.00	21.00	21.63	21.78	22.23	22.23	28.37	28.37	28.37	30.82	30.82	30.82	31.05	31.05	

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002

15 Year Average	2009 to 2023
Quantity Standard	0.0002
Quality Standard	\$521,900
Service Standard	\$104.38

D.C. Amount (before deductions)	10 Year
Forecast Population	22,598
\$ per Capita	\$104.38
Eligible Amount	\$2,358,779



Schedule B-15 City of Kingston Parks and Recreation Services – Parkland Amenities

Unit Measure: No. of parkland amenities

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/item)
Tennis court (unlit)	26	26	26	26	26	26	26	26	26	26	26	26	26	24	24	\$195,400
Pickleball court (dedicated, unlit)	-	-	-	-	-	-	-	-	-	4	4	4	4	8	8	\$62,000
Skate park large	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$1,020,600
Skate park small	1	1	1	1	1	1	2	2	2	2	2	2	2	2	2	\$290,300
Splash pad Large	1	1	1	3	3	3	3	3	3	3	3	3	3	3	3	\$587,500
Splash Pad / Wading Pool Small	4	4	4	4	4	4	5	6	6	6	7	7	7	8	9	\$244,100
Playground Large	9	9	9	9	10	10	10	10	10	10	10	10	10	10	11	\$485,300
Playground Small	97	97	97	97	97	97	98	100	103	104	105	106	107	107	109	\$328,000
Running track (rubber)	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$1,900,000
Artificial Turf field (lit)	-	-	-	1	2	2	2	2	2	2	2	2	2	2	2	\$2,409,300
Soccer field (lit, natural, full size)	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	\$775,200
Soccer field (unlit, natural, full size)	21	21	22	22	22	22	22	22	22	22	22	21	21	21	21	\$370,800
Soccer field (unlit, natural, minor)	32	32	29	29	29	29	29	29	29	29	29	27	25	25	26	\$161,800
Ball Diamonds (lit)	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17	\$943,500
Ball Diamonds (unlit, including informal)	30	29	29	30	30	30	30	30	30	29	29	29	29	29	29	\$340,300
Off Leash Dog Park		5	5	5	5	5	5	5	5	5	5	5	5	5	5	\$350,000
Basketball (separate court only)	15	15	15	15	15	15	15	18	19	19	20	21	21	21	22	\$76,000
Total	258	262	260	265	267	267	270	277	281	285	288	287	286	289	295	

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard	0.0019	0.0019	0.0019	0.0019	0.0019	0.0019	0.0019	0.0020	0.0020	0.0020	0.0020	0.0020	0.0019	0.0019	0.0019

15 Year Average	2009 to 2023
Quantity Standard	0.0019
Quality Standard	\$363,347
Service Standard	\$690

D.C. Amount (before deductions)	10 Year
Forecast Population	22,598
\$ per Capita	\$690
Eligible Amount	\$15,600,755



Schedule B-16
City of Kingston
Parks and Recreation Services – Park Buildings

Unit Measure:

sq.ft. of building area

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Bld'g Value (\$/sq.ft.)	Value/sq.ft. with site works, etc.
Bayridge Park Summer Washrooms (Building sq.ft.)	350	350	350	350	350	350	350	350	350	350	350	350	350	350	350	\$313	\$345
Churchill Park - Office, Field House and Summer Washrooms	699	699	699	699	699	699	699	699	699	699	699	699	699	699	699	\$160	\$176
City Park - Field House and Washrooms	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	\$377	\$415
Compton Park - Rink Change House and Washroom/Storage	613	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$313	\$345
Grass Creek Park - Change House and Summer Washrooms	841	841	841	841	841	841	841	841	841	841	841	1,615	1,615	1,615	1,615	\$691	\$762
Grass Creek Park - Day Camp Building	886	886	886	886	886	886	886	886	886	886	886	886	886	886	886	\$160	\$176
Grass Creek Park - Maintenance Garage	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	\$133	\$147
Grass Creek Park - Picnic Shelter	979	979	979	979	979	979	979	979	979	979	979	979	979	979	979	\$133	\$147
Grass Creek Park - Pit Toilets	78	78	78	78	78	78	78	78	78	78	78	78	78	78	78	\$313	\$345
Grass Creek Park - Platform	144	144	144	144	144	144	144	144	144	144	144	144	144	144	144	\$133	\$147
Jim Beattie Park - Concession Stand and Washrooms	872	872	872	872	872	872	872	872	872	872	872	872	872	872	872	\$358	\$395
John Brewer Park - Rink Change House	81	81	81	81	81	81	81	81	81	81	81	81	81	81	81	\$313	\$345
John Brewer Park - Summer Washrooms	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	\$313	\$345
Lake Ontario Park - Ladies Washroom	493	493	493	493	493	493	493	493	493	493	493	493	493	493	493	\$313	\$345
Lake Ontario Park - Longhouse Pavilion	8,425	8,425	8,425	8,425	8,425	8,425	8,425	8,425	8,425	8,425	8,425	8,425	8,425	8,425	8,425	\$269	\$297
Lake Ontario Park - Mens Washroom	493	493	493	493	493	493	493	493	493	493	493	493	493	493	493	\$313	\$345
Lake Ontario Park - Maintenance Building	-	-	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	\$133	\$147
LaSalle Park - Washroom	432	432	432	432	432	432	432	432	432	432	432	432	432	432	432	\$217	\$240
MacDonald Memorial Park - Newlands Pavilion	855	855	855	855	855	855	855	855	855	855	855	855	855	855	855	\$532	\$587
Market Square Zamboni Storage Building	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	\$160	\$176
McBurney Park - Washroom	572	572	572	572	572	572	572	572	572	572	572	572	572	572	572	\$417	\$459
McBurney Park - Wading Pool Mechanical Building	-	-	75	75	75	75	75	75	75	75	75	75	75	75	-	\$313	\$345
Meadowcrest - Summer Washrooms	280	280	280	280	280	280	280	280	280	280	280	280	280	280	280	\$369	\$407
Memorial Centre - Bennett Barn	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	6,200	\$238	\$262
Memorial Centre - Downey Barn	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	\$238	\$262
Memorial Centre - Ness Barn	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	\$238	\$262
Memorial Centre - Sun Shelter	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	\$144	\$159
Molly McGlynn Park - Shade Shelter	-	-	-	-	-	-	-	-	300	300	300	300	300	300	300	\$133	\$147
Pierson Park - Summer Washrooms	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	\$313	\$345
Poison Park - Field House and Summer Washrooms	666	666	666	666	666	666	666	666	666	666	666	666	666	666	666	\$313	\$345
Richardson Beach House	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	2,884	\$358	\$395
Riverview Park - Storage Building	229	229	229	229	229	229	229	229	-	-	-	-	-	-	-	\$133	\$147
Rodden Park Barn	4,980	4,980	4,980	4,980	4,980	4,980	4,980	4,980	4,980	4,980	4,980	4,980	4,980	4,980	4,980	\$249	\$275
Rodden Park - Greenhouses	8,200	8,200	8,200	8,200	8,200	8,200	8,200	8,200	8,200	8,200	8,200	8,200	8,200	8,200	8,200	\$229	\$253
Ronald Lavallee Memorial Kiwanis Park - Field House	699	699	699	699	699	699	699	699	699	699	699	699	699	699	699	\$160	\$176
Ronald Lavallee Memorial Kiwanis Park - Wading Pool Mechanical Building	73	73	73	73	73	73	73	73	73	73	73	73	73	73	73	\$160	\$176
Rotary Park - Picnic Shelter	1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	1,774	\$133	\$147
Rotary Park - Summer Washrooms	1,505	1,505	1,505	1,505	1,505	1,505	1,505	1,505	1,505	1,505	1,505	1,505	1,505	1,505	1,505	\$358	\$395



Schedule B-16 (Cont'd) City of Kingston Parks and Recreation Services – Park Buildings

Unit Measure: sq.ft. of building area

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Bld'g Value (\$/sq.ft.)	Value/sq.ft. with site works, etc.
Shannon Park - Washrooms and Splash Pad Mechanical Building	550	550	550	550	550	550	550	550	550	550	550	550	550	550	550	\$219	\$241
Victoria Park - Comfort Station and Ice Rink Storage	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475	\$377	\$415
Victoria Park - Hose Room	97	97	97	97	97	97	97	97	97	97	97	97	97	97	97	\$160	\$176
Woodbine Park - Concession, Washrooms and Office	4,020	4,020	4,020	4,020	4,020	4,020	4,020	4,020	4,020	4,020	4,020	4,020	4,020	4,020	4,020	\$377	\$415
Woodbine Maintenance Building	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	\$181	\$200
Madoma Park - Shade Shelter	-	-	-	-	-	-	-	-	250	250	250	250	250	250	250	\$133	\$147
John Machin Sports Field Building (Building sq. ft.) - 750 Innovatin Drive	-	-	-	-	-	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	\$503	\$555
Belle Park Fairways Clubhouse (Building sq. ft.)	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	-	-	\$158	\$174
Belle Park Fairways Maintenance Shops (Building sq. ft.)	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	\$290	\$320
CaraCo Home Field (Building sq. ft.)	-	-	-	3,025	3,025	3,025	3,025	3,025	3,025	3,025	3,025	3,025	3,025	3,025	3,025	\$503	\$555
Breakwater Park washroom	-	-	-	-	-	-	-	-	-	-	-	350	350	350	350	\$1,664	\$1,835
Public Works Fleet Garage #2, 703 Division St.	-	-	-	-	-	-	-	-	-	-	-	-	6,525	6,525	6,525	\$486	\$536
Gerard Hunt Memorial Park shade shelter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	350	\$200	\$221
Total	78,545	77,932	78,007	84,032	84,032	85,682	85,682	85,682	86,003	86,003	86,003	87,127	93,652	90,477	90,827		

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard	0.5837	0.5718	0.5659	0.6062	0.6038	0.6125	0.6110	0.6098	0.6099	0.6051	0.6017	0.6025	0.6380	0.6057	0.5999

15 Year Average	2009 to 2023
Quantity Standard	0.6018
Quality Standard	\$306
Service Standard	\$184

D.C. Amount (before deductions)	10 Year
Forecast Population	22,598
\$ per Capita	\$184
Eligible Amount	\$4,167,071



Schedule B-17 City of Kingston Parks and Recreation Services – Recreation Facilities

Unit Measure: sq.ft. of building area

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Bld'g Value (\$/sq.ft.)	Value/sq.ft. with land, site works, etc.
INVISTA Centre	168,000	168,000	168,00	168,000	168,000	168,000	168,00	168,000	168,000	168,000	168,000	168,000	168,000	168,000	168,000	\$505	\$674
Slush Puppy Place	25,000	25,000	25,00	25,000	25,000	25,000	25,00	25,000	25,000	25,000	25,000	25,000	25,000	25,000	166,250	\$485	\$651
Centre 70 - 100 Days road	35,698	35,698	35,68	35,698	35,698	35,698	35,98	35,698	35,698	35,698	35,698	35,698	35,698	35,698	35,698	\$466	\$631
Kingston Memorial Centre - 303 York Street	61,500	61,500	61,50	61,500	61,500	61,500	61,00	61,500	61,500	61,500	61,500	61,500	61,500	61,500	61,500	\$451	\$614
Cataragui Community Centre - 1030 Sunnyside Road	78,430	78,430	78,40	78,430	78,430	78,430	78,30	78,430	78,430	78,430	78,430	78,430	78,430	78,430	78,430	\$497	\$665
Madoma Community Centre - 1805 Hwy 2	4,528	4,528	4,58	4,528	4,528	4,528	4,28	-	-	-	-	-	-	-	-	\$587	\$764
Meadowcrest Community Centre - 360 Kingston Mills Road	3,229	3,229	3,29	3,229	3,229	3,229	3,29	-	-	-	-	-	-	-	-	\$587	\$764
Portsmouth Olympic Harbour - 53 Younge Street	18,397	18,397	18,37	18,397	18,397	18,397	18,97	18,397	18,397	18,397	18,397	18,397	18,397	18,397	18,397	\$388	\$545
Artillery Park Aquatic Centre - 382 Bagot Street (OLD)	26,125	26,125	26,15	-	-	-	-	-	-	-	-	-	-	-	-	\$476	\$642
Artillery Park Aquatic Centre - 382 Bagot Street (NEW)	-	-	-	-	-	35,000	35,00	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	\$568	\$743
Beechgrove Complex Recreation Centre	-	-	-	20,893	20,893	-	-	-	-	-	-	-	-	-	-	\$359	\$513
Wally Elmer Community Centre	20,375	20,375	20,35	20,375	20,375	20,375	-	-	-	-	-	-	-	-	-	\$466	\$631
Harold Harvey Community Centre	23,300	23,300	23,30	-	-	-	-	-	-	-	-	-	-	-	-	\$359	\$513
Kingston Seniors Association Centre	22,288	22,288	22,288	22,288	22,288	22,288	22,288	22,288	22,288	22,288	22,288	22,288	22,288	22,288	22,288	\$454	\$618
Rideau Heights Community Centre	-	-	-	-	-	-	-	-	-	23,000	23,000	23,000	23,000	23,000	23,000	\$577	\$753
Kingston East Community Centre	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	20,000	\$736	\$929
Cooks Brother Arena Storage Facility	2,130	2,130	2,130	2,130	2,130	2,130	2,130	2,130	2,130	2,130	2,130	2,130	2,130	2,130	2,130	\$444	\$607
Culligan Outdoor Aquatic Centre at Memorial Centre	-	20,120	20,120	20,120	20,120	20,120	20,120	20,120	20,120	20,120	20,120	20,120	20,120	20,120	20,120	\$587	\$764
Culligan Outdoor Aquatic Centre Building at Memorial Centre	-	7,084	7,084	7,084	7,084	7,084	7,084	7,084	7,084	7,084	7,084	7,084	7,084	7,084	7,084	\$508	\$677
Total	489,000	516,204	516,204	487,672	487,672	501,779	481,404	473,647	473,647	496,647	496,647	496,647	496,647	516,647	657,897		

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard	3.6337	3.7875	3.7450	3.5181	3.5041	3.5867	3.4332	3.3712	3.3589	3.4942	3.4749	3.4342	3.3835	3.4589	4.3451

15 Year Average	2009 to 2023
Quantity Standard	3.5686
Quality Standard	\$660
Service Standard	\$2,354

D.C. Amount (before deductions)	10 Year
Forecast Population	22,598
\$ per Capita	\$2,354
Eligible Amount	\$53,192,076



Schedule B-18 City of Kingston Parks and Recreation Services – Vehicles and Equipment

Unit Measure:

No. of vehicles and equipment

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/Vehicle)
TRAILER, FLAT BED TILTING	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	\$3,000
Ball Picker Pusher Type	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-	-	-	\$3,400
TRAILER, MINI LANDSCAPER	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	\$3,700
Pull Type 7 gang Reel Mower Attach	-	-	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	-	-	-	-	-	\$4,500
TRAILER, 80X12 TANDEM AXLE LANDSCAPE	-	-	-	-	-	-	-	-	2.0	2.0	2.0	2.0	2.0	2.0	2.0	\$6,500
Charging Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	2.0	5.0	6.0	\$6,900
Truckster/core harvester/overseeder/	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-	-	-	\$7,000
BALL DIAMOND GROOMER	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	-	-	-	-	-	\$7,000
ICE RESURFACER, MECHANICAL	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	\$7,200
BALLPARK 6 GROOMER	-	-	-	-	-	-	-	-	-	2.0	2.0	2.0	2.0	2.0	2.0	\$7,500
PARK GROOMER	-	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	\$7,700
TRAILER, MOBILE BLEACHERS	-	-	-	-	-	-	-	-	-	-	-	-	-	2.0	2.0	\$8,000
10' ROLLER FLOAT TRAILER SINGLE AXLE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	\$8,100
JR. SOD CUTTER	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	\$8,500
80 X 20' DECK OVER TRAILER	-	-	-	-	-	-	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0	\$8,700
SEEDER 93	-	-	-	-	-	-	-	-	-	-	1.0	1.0	1.0	1.0	1.0	\$8,700
2020 BIG JIM BJDR8, 8' PARK ROLLER	-	-	-	-	-	-	-	-	-	-	-	1.0	1.0	1.0	1.0	\$9,000
AEROTHATCH	-	-	-	-	-	-	-	-	-	-	1.0	1.0	1.0	1.0	1.0	\$10,000
2017 COMP T, LS350 TANDEM AXLE 12' LANDSCAPE TRAI	-	-	-	-	-	-	-	-	-	1.0	1.0	1.0	1.0	1.0	-	\$10,000
TRAILER, ENCLOSED 6'X10', W/RAMP	-	-	-	-	-	-	-	-	-	-	-	1.0	1.0	1.0	1.0	\$10,800
Aerator, self propelled/ball Fields	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-	-	-	\$12,800
ICE RESURFACER, MECHANICAL	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	\$14,300
1978, TRAILER	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	\$15,000
AERATOR	-	-	-	-	-	-	-	-	-	-	1.0	1.0	1.0	1.0	1.0	\$15,900
2022 TORO WORKMAN GTX EFI, UTILITY CART	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8.0	\$17,000
4WD 30HP Compact Tractor	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-	-	-	\$20,800
Greensaire 24 Aerator, 8hp Vanguard gas, self propelled Green & Tee area	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-	-	-	\$20,900
ROTOTILLER, REVERSE W/SEEDER	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	\$24,600
1995 HITCHMAN TRAILER, FLATBED	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	-	-	-	-	-	-	\$30,000
4x8 Box trailer	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-	-	-	-	\$31,800
TRACTOR, KUBOTA, MX5400FRC, 2WD	-	-	-	-	-	-	-	-	-	-	-	-	-	1.0	1.0	\$32,000
Mower - Greens Riding 3 Reel/Gas	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-	-	-	\$32,900
TRAILER TANDEM AXLE	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	\$33,000
60" UP FRONT MOWER	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	\$33,500
40HP 2wd w/quick release loader	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-	-	-	\$36,400
2023 KUBOTA RTV-X1100C, 2 PASSENGER CART W/DUMP BOX & TRACKS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.0	\$36,800
2022 TORO PROCORE SR70-S AERATOR, PULL BEHIND	-	-	-	-	-	-	-	-	-	-	-	-	-	1.0	1.0	\$37,200
Truckster	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-	-	-	\$38,100
TURF TOPPER TOPDRESSER	-	-	-	-	-	-	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0	\$39,000
TRACTOR LOADER	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-	-	-	-	\$39,000
2022 FORD F-150, 2WD	-	-	-	-	-	-	-	-	-	-	-	-	-	1.0	1.0	\$41,900
2021 FORD ESCAPE HYBRID, RENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	1.0	1.0	\$42,000
MINI CARGO VAN W/DUAL SLIDING DOORS	-	-	-	-	-	-	-	-	-	-	-	1.0	1.0	1.0	1.0	\$43,700
FORD RANGER	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	-	\$45,000
TRACTOR (Compact) 4WD with LOADER	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-	-	-	\$45,100
Mower - 72" UF Riding /Rear Steer./die	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-	-	-	\$47,500
2002 VERTIDRAIN, 7516 AERATOR	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	\$50,000
2wd utility truck	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-	-	-	-	\$50,000
2021 FORD ESCAPE HYBRID, LEASE	-	-	-	-	-	-	-	-	-	-	-	-	1.0	1.0	1.0	\$50,000
BALL DIAMOND GROOMER	-	-	-	-	-	-	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0	\$57,500
TRAILER	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	\$59,900
FORD F-150	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	2.0	2.0	2.0	2.0	2.0	2.0	\$60,000



Schedule B-18 (Cont'd) City of Kingston Parks and Recreation Services – Vehicles and Equipment

Unit Measure:

No. of vehicles and equipment

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/Vehicle)
Pickup - 1/2 Ton	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	-	-	-	-	-	-	\$60,000
1/2 Ton Cargo Van	2.0	2.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	2.0	1.0	1.0	-	-	-	\$60,000
2023 FORD F150, REG CAB (G) 4X4, RENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.0	\$60,000
AERATOR	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	-	-	-	\$60,000
2013 CHEVROLET SILVERADO	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	\$60,000
2021 TORO 7500-D ZERO TURN MOWER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.0	\$62,000
2022 FORD F450 2WD, W/11FT DUMP BOX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.0	\$65,900
11' BATWING MOWER	-	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	\$74,000
1988 BANNERMAN BALL DIAMOND DRESSER	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-	\$75,000
2012 JEEP LIBERTY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.0	\$75,000
2016 FORD F250, 3/4 TON PICK UP W/ PLOW	-	-	-	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	\$75,000
2022 FORD F450 W/11FT COVERED DUMP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.0	\$75,100
1 TON CREW CAB W/11FT DUMP BODY	-	-	-	-	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	\$84,700
2003, ZAMBONI ICE RESURFACER (GASOLINE)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	\$85,000
2001 FORD 550, 1 TON TRUCK W DUMP BOX	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-	\$86,400
2016 FORD F350, ONE TON CREW CAB PICK UP TRUCK W/ PLOW	-	-	-	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	\$86,400
2023 ISUZU NPR-HD, W/11'9" DUMP BODY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.0	\$99,200
BATWING MOWER, 11 FT ROTARY	-	-	-	-	-	-	-	-	-	-	-	1.0	1.0	1.0	1.0	\$103,000
11' BATWING MOWER, GROUNDSMASTER 4000D, MODEL 30609	-	-	-	-	-	-	-	-	-	-	-	-	-	2.0	2.0	\$112,000
11' BATWING MOWER, GROUNDSMASTER 4000D, MODEL 30609	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.0	\$121,800
2012, PROGRESSIVE 14' FINISHING MOWER	-	-	-	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	\$125,000
Mower	-	-	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	-	-	-	-	-	\$127,000
Ice Resurfacer/ 84" Conditioner	8.0	8.0	7.0	7.0	7.0	5.0	5.0	5.0	5.0	1.0	-	-	-	-	-	\$135,000
ZAMBONI ICE RESURFACER (PROPANE)	3.0	4.0	4.0	4.0	7.0	7.0	8.0	8.0	10.0	10.0	11.0	11.0	11.0	11.0	6.0	\$135,000
ZAMBONI 450, ELECTRIC	-	-	-	-	-	-	-	-	-	-	-	-	-	2.0	5.0	\$135,000
BATWING MOWER	-	-	-	-	-	-	-	-	-	-	1.0	1.0	1.0	1.0	1.0	\$136,100
FARM TRACTOR, 100-110 HP W/FLAIL MOWERS	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	\$150,300
16' TORO ROTARY ROUGH MOWER, BATWING	-	-	-	-	-	-	-	-	-	-	-	-	2.0	2.0	2.0	\$160,000
BATWING MOWER	4.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	6.0	6.0	6.0	1.0	\$160,000
16' BATWING MOWER, GROUNDSMASTER 5900, MODEL 31698	-	-	-	-	-	-	-	-	-	-	-	-	-	2.0	2.0	\$166,000
2010 NEW HOLLAND 2WD TRACTOR	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	\$175,000
2022 KUBOTA TRACTOR, 4WD CAB, WITH TIGER FLAIL MOWER	-	-	-	-	-	-	-	-	-	-	-	-	-	1.0	1.0	\$192,000
TRAILER, CAR HAULER, W/RAMPS, GALVANIZED	-	-	-	-	-	-	-	-	-	-	-	0.5	0.5	0.5	0.5	\$10,300
1/2 TON PICK TRUCK 4X2	-	-	-	-	-	-	-	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	\$40,800
1/2 TON EXT CAB PICK UP TRUCK	-	-	-	-	-	-	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	\$36,000
1/2 TON 4X2 EXTENDED CAB PICKUP TRUCK W/FUEL TAN	-	-	-	-	-	-	-	-	-	0.5	0.5	0.5	0.5	0.5	0.5	\$60,000
Total	49.0	56.0	70.0	74.0	78.0	76.0	79.5	81.0	85.0	79.5	66.5	70.0	75.0	92.0	92.0	

Population	134,573	136,293	17,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard	0.0004	0.0004	0.0005	0.0005	0.0006	0.0005	0.0006	0.0006	0.0006	0.0006	0.0005	0.0005	0.0005	0.0006	0.0006

15 Year Average	2009 to 2023
Quantity Standard	0.0005
Quality Standard	\$77,200
Service Standard	\$39

D.C. Amount (before deductions)	10 Year
Forecast Population	22,598
\$ per Capita	\$39
Eligible Amount	\$872,283



Schedule B-19 City of Kingston Library Services – Facilities

Service: Library Services - Facilities
Unit Measure: sq.ft. of building area

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Bld'g Value (\$/sq.ft.)	Value/sq.ft. with land, site works, etc.
Pittsburgh Library - 80 Gore Rd	6,018	6,018	6,018	6,018	6,018	6,018	6,018	6,018	6,018	6,018	6,018	6,018	6,018	6,018	6,018	\$592	\$832
Central Library - 130 Johnson St.	60,460	60,460	60,460	60,460	60,460	60,460	60,460	60,460	60,460	60,460	60,460	60,460	60,460	60,460	60,460	\$289	\$466
Calvin Park Library - 88 Wright Cres.	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	\$826	\$1,114
Kingscourt Library - 115 Kirkpatrick St.	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	3,150	-	-	-	-	-	-	\$592	\$832
Isabel Turner Branch Library - Cataraqui Town Centre	33,584	33,584	33,584	33,584	33,584	33,584	33,584	33,584	33,584	33,584	33,584	33,584	33,584	33,584	33,584	\$528	\$754
Rideau Heights Branch - 85 MacCauley Street	-	-	-	-	-	-	-	-	-	6,200	6,200	6,200	6,200	6,200	6,200	\$592	\$832
Public Works Fleet Garage #2, 703 Division St. (Library's Proportionate Share)	-	-	-	-	-	-	-	-	-	-	-	-	466	466	466	\$486	\$536
Total	114,212	114,212	114,212	114,212	114,212	114,212	114,212	114,212	114,212	117,262	117,262	117,262	117,728	117,728	117,728		
Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411		
Per Capita Standard	0.8487	0.8380	0.8286	0.8239	0.8207	0.8164	0.8145	0.8129	0.8099	0.8250	0.8205	0.8108	0.8020	0.7882	0.7775		

15 Year Average	
Quantity Standard	0.8158
Quality Standard	\$644
Service Standard	\$526

D.C. Amount (before deductions)	
Forecast Population	22,598
\$ per Capita	\$526
Eligible Amount	\$11,879,317



Schedule B-20 City of Kingston Library Services – Vehicles

Unit Measure: No. of vehicles

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/Vehicle)
Chevrolet Van	0.87	0.87	0.87	-	-	-	-	-	-	-	-	-	-	-	-	\$55,000
Chevrolet Van	0.87	0.87	0.87	0.87	0.87	-	-	-	-	-	-	-	-	-	-	\$55,000
Chevrolet Express	-	-	-	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	\$60,000
GMC Savannah	-	-	-	-	-	0.87	0.87	0.87	0.87	0.87	-	-	-	-	-	\$60,000
Dodge Grand Caravan	-	-	-	-	-	-	-	-	0.87	0.87	0.87	0.87	0.87	0.87	0.87	\$55,000
Chevrolet Cargo Van	-	-	-	-	-	-	-	-	-	-	0.87	0.87	0.87	0.87	0.87	\$55,000
Total	1.74	1.74	1.74	1.74	1.74	1.74	1.74	1.74	2.61	2.61	2.61	2.61	2.61	2.61	2.61	

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard (per 1,000)	0.01293	0.01277	0.01262	0.01255	0.01250	0.01244	0.01241	0.01238	0.01851	0.01836	0.01826	0.01805	0.01778	0.01747	0.01724

15 Year Average	2009 to 2023
Quantity Standard (per 1,000)	0.01508
Quality Standard (per 1,000)	\$57
Service Standard	\$1

City of Kingston Share of Vans 87%
County of Frontenac Share of Vans 13%

D.C. Amount (before deductions)	10 Year
Forecast Population	22,598
\$ per Capita	\$1
Eligible Amount	\$19,434



Schedule B-21 City of Kingston Library Services – Collection Materials

Unit Measure:

No. of library collection items

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/item)
Book Collection	424,066	421,528	390,210	391,315	385,995	321,939	295,909	269,871	255,640	252,449	264,428	263,651	243,990	239,590	239,913	\$30
Reference Materials	10,611	9,419	8,739	8,408	7,65	11,061	13,810	11,314	10,970	10,296	9,343	10,296	9,580	7,157	6,991	\$150
CD & DVDs	24,591	28,485	37,446	39,738	33,225	44,221	44,915	43,602	43,384	43,229	44,138	45,660	43,028	36,833	28,781	\$30
Print Periodicals	395	393	343	442	471	452	332	321	238	231	268	252	250	233	193	\$100
Database Subscriptions	90	61	28	47	59	28	16	12	11	12	13	13	12	13	13	\$8,316
E-Resources	611	1,126	2,334	2,883	4,373	5,403	6,477	9,252	12,163	12,069	13,816	14,882	14,589	13,173	15,300	\$65
Video Games	281	568	778	867	779	850	885	913	730	847	1,018	1,061	966	1,007	1,229	\$90
Public Computers	107	108	108	120	120	121	110	110	114	119	114	123	102	115	97	\$1,200
Internet Hotspots	-	-	-	-	-	-	-	-	-	-	-	13	26	26	26	\$250
Microfilm Readers	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	\$8,000
Create Space Equipment	-	-	-	-	-	-	-	-	-	-	6	7	7	7	7	\$5,300
Library Kiosk #1 (at Kingston East Community Centre)*	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$42,500
Library Kiosk #2 (at Kingston Secondary School)*	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$48,000
Media Box*	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$42,500
Total	460,754	461,689	439,987	443,822	432,708	384,076	362,458	335,397	323,255	319,254	333,148	335,961	312,554	298,159	292,556	

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard	3.42	3.39	3.19	3.20	3.11	2.75	2.58	2.39	2.29	2.25	2.33	2.32	2.13	2.00	1.93

15 Year Average	2009 to 2023
Quantity Standard	2.6188
Quality Standard	\$35
Service Standard	\$93

City of Kingston Share of Collections 87%
County of Frontenac Share of Collections 13%
*Not shared with County of Frontenac

D.C. Amount (before deductions)	10 Year
Forecast Population	22,598
\$ per Capita	\$93
Eligible Amount	\$2,092,801



Schedule B-22 City of Kingston Ambulances Services - Facilities

Unit Measure: sq.ft. of building area

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Bld'g Value (\$/sq.ft.)	Value/sq.ft. with land, site works, etc.
01 - Palace Road	4,075	4,075	4,075	4,075	4,075	4,075	4,075	4,075	4,075	4,075	4,075	4,075	4,075	4,075	4,075	\$910	\$1,027
02 - Justus Drive	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	-	-	-	-	-	\$910	\$1,027
02 - Woodbine Rd - Shared with Fire	-	-	-	-	-	-	-	-	-	-	4,320	4,320	4,320	4,320	4,320	\$910	\$1,027
03 - Highway 15	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	\$910	\$1,027
04 - Parham	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	\$910	\$1,027
06 - Wolfe Island	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,540	\$910	\$1,027
07 - Sydenham	-	-	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	\$910	\$1,027
08 - Robertsville	-	-	-	-	-	-	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	\$910	\$1,027
12 - Fortune Crescent	-	-	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	\$910	\$1,027
Ambulance Cover - Woodbine Station	-	-	-	-	-	-	-	-	-	-	-	-	-	400	400	\$84	\$117
Total	16,115	16,115	16,115	24,115	24,115	24,115	25,915	25,915	25,915	25,915	25,235	25,235	25,235	25,635	25,635		
Kingston's share	81%	80%	80%	80%	79%	79%	79%	79%	78%	79%	79%	79%	80%	80%	80%		
Total	13,042	12,965	12,829	19,193	19,077	19,034	20,429	20,361	20,317	20,465	19,999	20,052	20,112	20,398	20,446		

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard	0.0969	0.0951	0.0931	0.1385	0.1371	0.1361	0.1457	0.1449	0.1441	0.1440	0.1399	0.1387	0.1370	0.1366	0.1350

15 Year Average	2009 to 2023
Quantity Standard	0.1308
Quality Standard	\$1,025
Service Standard	\$134

D.C. Amount (before deductions)	10 Year
Forecast Population	22,598
\$ per Capita	\$134
Eligible Amount	\$3,030,618



Schedule B-23
City of Kingston
Ambulances Services – Vehicles & Equipment

Unit Measure: No. of vehicles and equipment

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/Vehicle)
Ambulances	11	12	12	14	13	13	14	14	14	15	15	15	16	16	17	\$240,000
Support Vehicles/SUVs	5	5	5	6	6	6	6	6	6	6	6	6	7	7	7	\$89,600
Stryker Stretchers	-	-	-	-	-	-	-	18	18	19	19	19	21	21	22	\$32,200
Defibrillators	16	18	18	21	19	19	21	21	21	22	22	22	24	24	25	\$28,000
Powerloads	-	-	-	-	-	-	-	14	14	15	15	15	16	16	17	\$25,000
Total	32	35	35	41	38	38	41	73	73	77	77	77	84	84	88	
Kingston's share	81%	80%	80%	80%	79%	79%	79%	79%	78%	79%	79%	79%	80%	80%	80%	
Total	26	28	28	33	30	30	32	57	57	61	61	61	67	67	70	

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002	0.0004	0.0004	0.0004	0.0004	0.0004	0.0005	0.0004	0.0005

15 Year Average	2009 to 2023
Quantity Standard	0.000300
Quality Standard	\$93,633
Service Standard	\$28

D.C. Amount (before deductions)	10 Year
Forecast Population	22,598
\$ per Capita	\$28
Eligible Amount	\$634,778



Schedule B-24
City of Kingston
Ambulances Services – Small Equipment and Gear

Unit Measure: No. of equipment and gear

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/item)
# FT Paramedics	59	65	65	77	73	73	77	77	77	81	81	81	85	85	93	\$2,600
# PT Paramedics	37	41	41	49	46	46	48	48	48	51	51	51	54	54	59	\$2,000
Total	96	106	106	126	119	119	125	125	125	132	132	132	139	139	152	
Kingston's share	81%	80%	80%	80%	79%	79%	79%	79%	78%	79%	79%	79%	80%	80%	80%	
Total	78	85	84	100	94	94	99	98	98	104	105	105	111	111	121	

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard	0.0007	0.0008	0.0008	0.0009	0.0009	0.0009	0.0009	0.0009	0.0009	0.0009	0.0009	0.0009	0.0009	0.0009	0.0010

15 Year Average	2009 to 2023
Quantity Standard	0.0009
Quality Standard	\$2,311
Service Standard	\$2

D.C. Amount (before deductions)	10 Year
Forecast Population	22,598
\$ per Capita	\$2
Eligible Amount	\$47,004



Schedule B-25 City of Kingston Long-term Care Services - Facilities

Unit Measure: sq.ft. of building area

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Bld'g Value (\$/sq.ft.)	Value/sq.ft. with land, site works, etc.
Rideaucrest Home	127,285	127,285	127,285	127,285	127,285	127,285	127,285	127,285	127,285	127,285	127,285	127,285	127,285	127,285	127,285	\$757	\$874
Fairmount (68%)	73,528	73,528	73,528	73,528	73,528	73,528	73,528	73,528	73,528	73,528	73,528	73,528	73,528	73,528	73,528	\$777	\$880
Total	200,813	200,813	200,813	200,813	200,813	200,813	200,813	200,813	200,813	200,813	200,813	200,813	200,813	200,813	200,813		

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard	1.4922	1.4734	1.4569	1.4487	1.4429	1.4354	1.4321	1.4293	1.4241	1.4128	1.4050	1.3886	1.3681	1.3444	1.3263

15 Year Average	2009 to 2023
Quantity Standard	1.4187
Quality Standard	\$876
Service Standard	\$1,243

D.C. Amount (before deductions)	10 Year
Forecast Population	22,598
\$ per Capita	\$1,243
Eligible Amount	\$28,090,218



Schedule B-26
City of Kingston
Long-term Care Services – Vehicles & Equipment

Unit Measure: No. of vehicles and equipment

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/item)
Active Lifts	8	8	8	8	8	8	8	8	8	8	8	8	9	9	9	\$10,000
Passive Lifts	7	7	7	7	7	7	7	7	11	11	11	11	10	10	10	\$10,000
Ceiling Lift Tracks	133	133	133	133	133	133	133	140	140	140	140	140	154	160	166	\$4,300
Ceiling Lift Motors	58	58	58	58	58	58	58	48	48	48	48	48	48	43	78	\$3,000
Total	206	206	206	206	206	206	206	203	207	207	207	207	221	222	263	

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411	
Per Capita Standard	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0014	0.0015	0.0015	0.0014	0.0014	0.0015	0.0015	0.0017	

15 Year Average	2009 to 2023
Quantity Standard	0.0015
Quality Standard	\$4,407
Service Standard	\$7

D.C. Amount (before deductions)	10 Year
Forecast Population	22,598
\$ per Capita	\$7
Eligible Amount	\$149,373



Schedule B-27
City of Kingston
Provincial Offences Act, including By-law Enforcement – Facilities

Unit Measure: sq.ft. of building area

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Bld'g Value (\$/sq.ft.)	Value/sq.ft. with land, site works, etc.
362 Montreal	4,577	4,577	4,577	4,577	4,577	4,577	4,577	4,577	4,577	4,577	4,577	4,577	4,577	4,577	4,577	\$444	\$513
1211 John Counter By-law Enforcement	1,880	1,880	1,880	1,880	1,880	1,880	1,880	1,880	1,880	1,880	1,880	1,880	1,880	1,880	1,880	\$444	\$513
Total	6,457	6,457	6,457	6,457	6,457	6,457	6,457	6,457	6,457	6,457	6,457	6,457	6,457	6,457	6,457		

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard	0.0480	0.0474	0.0468	0.0466	0.0464	0.0462	0.0460	0.0460	0.0458	0.0454	0.0452	0.0446	0.0440	0.0432	0.0426

15 Year Average	2009 to 2023
Quantity Standard	0.0456
Quality Standard	\$513
Service Standard	\$23

D.C. Amount (before deductions)	10 Year
Forecast Population	22,598
\$ per Capita	\$23
Eligible Amount	\$528,793



Schedule B-28
City of Kingston
Provincial Offences Act, including By-law Enforcement – Vehicles and Equipment

Unit Measure: No. of Veicles and Equipment

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/Vehicle)
2009 - Ford Ranger	1	1	1	1		1	1	1	1	1	1	1	1	-	-	\$55,000
2010 - Ford Ranger	-	1	1	1		1	1	1	1	1	1	1	1	-	-	\$55,000
2002 - Chev Cavalier	1	1	1	1	-	-	-	-	-	-	-	-	-	-	-	\$55,000
2005 - Chevrolet Aveo	1	1	1	1	-	-	-	-	-	-	-	-	-	-	-	\$55,000
2006 - Chevrolet Uplander	1	1	1	1		1	1	1	-	-	-	-	-	-	-	\$65,000
2015 - Chev Cruze	-	-	-	-	-	-	-	-	1	1	1	1	1	1		\$55,000
2016 - Ford Transit Cargo Van	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$65,000
2018 - Kia Soul (BEV)	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$55,000
2018 - Kia Soul (BEV)	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$55,000
2021 - Kia Soul (BEV)	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$55,000
2021 - Ford Ranger Supercab, 4X4	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$55,000
2021 - Ford Ranger Supercab, 4X4	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$55,000
2021 - Ford Escape (Hybrid)	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$48,000
2021 - Ford Ranger Supercab, 4X4	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$55,000
2023 - Hyundai Kona (BEV)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	\$55,000
Total	4	5	5	5	3	3	3	4	4	6	6	6	9	9	9	

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard	0.00003	0.00004	0.00004	0.00004	0.00002	0.00002	0.00002	0.00003	0.00003	0.00004	0.00004	0.00004	0.00006	0.00006	0.00006

15 Year Average	2009 to 2023
Quantity Standard	0.00004
Quality Standard	\$53,750
Service Standard	\$2

D.C. Amount (before deductions)	10 Year
Forecast Population	22,598
\$ per Capita	\$2
Eligible Amount	\$48,586



Schedule B-29
City of Kingston
Waste Diversion Services – Facilities – Stations/Depots

Unit Measure: sq.ft. of building area

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Bld'g Value (\$/sq.ft.)	Value/sq.ft. with land, site works, etc.
Solid Waste Garage Building (Creekford)	17,850	17,850	17,850	17,850	17,850	17,850	17,850	17,850	17,850	17,850	17,850	17,850	17,850	17,850	17,850	\$238	\$379
Total	17,850	17,850	17,850	17,850	17,850	17,850	17,850	17,850	17,850	17,850	17,850	17,850	17,850	17,850	17,850		
Percentage attributable to Eligible Portion	50%	50%	50%	50%	49%	50%	53%	52%	52%	53%	55%	54%	52%	53%	53%		
Total Eligible Portion of Facilities	8,925	8,925	8,925	8,925	8,763	8,925	9,520	9,331	9,331	9,520	9,899	9,701	9,353	9,520	9,520		

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard	0.0663	0.0655	0.0647	0.0644	0.0630	0.0638	0.0679	0.0664	0.0662	0.0670	0.0693	0.0671	0.0637	0.0637	0.0629

15 Year Average	2009 to 2023
Quantity Standard	0.0655
Quality Standard	\$379
Service Standard	\$25

D.C. Amount (before deductions)	10 Year
Forecast Population	22,598
\$ per Capita	\$25
Eligible Amount	\$560,656



Schedule B-30
City of Kingston
Waste Diversion Services – Facilities – Recycling/Reuse

Unit Measure: sq.ft. of building area

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Bld'g Value (\$/sq.ft.)	Value/sq.ft. with land, site works, etc.
Kingston Area Recycling Centre (KARC) Building	28,964	28,964	28,964	28,964	28,964	28,964	28,964	28,964	28,964	28,964	28,964	28,964	28,964	28,964	28,964	\$339	\$490
Total	28,964	28,964	28,964	28,964	28,964	28,964	28,964	28,964	28,964	28,964	28,964	28,964	28,964	28,964	28,964		
Percentage attributable to Eligible Portion	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		
Total Eligible Portion of Facilities	28,964	28,964	28,964	28,964	28,964	28,964	28,964	28,964	28,964	28,964	28,964	28,964	28,964	28,964	28,964		

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard	0.2152	0.2125	0.2101	0.2089	0.2081	0.2070	0.2066	0.2062	0.2054	0.2038	0.2027	0.2003	0.1973	0.1939	0.1913

15 Year Average	2009 to 2023
Quantity Standard	0.2046
Quality Standard	\$490
Service Standard	\$100

D.C. Amount (before deductions)	10 Year
Forecast Population	22,598
\$ per Capita	\$100
Eligible Amount	\$2,265,675



Schedule B-31
City of Kingston
Waste Diversion Services – Facilities – Vehicles & Equipment

Unit Measure:

No. of vehicles and equipment

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/Vehicle)
5 Ton Recycle Trucks																
2003 Freightliner FL80 w / Labrie Top Select	1	1	1	-	-	-	-	-	-	-	-	-	-	-	-	\$350,000
2004 Freightliner FL80 w / Labrie Top Select	1	1	1	-	-	-	-	-	-	-	-	-	-	-	-	\$350,000
2004 Freightliner FL80 w / Labrie Top Select	1	1	1	1	-	-	-	-	-	-	-	-	-	-	-	\$350,000
2004 Freightliner FL80 w / Labrie Top Select	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	\$350,000
2004 Freightliner FL80 w / Labrie Top Select	1	1	1	1	1	1	1	-	-	-	-	-	-	-	-	\$350,000
2003 Freightliner FL80 w / Labrie Top Select	1	1	1	1	-	-	-	-	-	-	-	-	-	-	-	\$350,000
2012 International 4300	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$350,000
2012 International 4300	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1	\$350,000
2013 International 4300	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$350,000
2013 International 4300	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$350,000
2015 Freightliner M2106	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$350,000
2016 Freightliner M2106	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$350,000
2015 Freightliner M2106	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$350,000
2018 Freightliner MS-106	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$350,000
Pick-Up Trucks																
2017 Haul-all Ranger	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$42,400
% Attributable to Diversion	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	
5 Ton Rear Loading Refuse Packers																
2001 Freightliner FL80	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	\$550,000
2001 Freightliner FL80	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	\$550,000
2001 Freightliner FL80	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	\$550,000
2001 Freightliner FL80	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	\$550,000
2002 Sterling LT7500	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	\$550,000
2003 Sterling LT 7500	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$550,000
2009 Sterling Q106	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$550,000
2009 Sterling Q106	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$850,000
2009 Sterling Q106	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	\$550,000
2013 International s625	-	-	-	-	1	1	1	1	1	1	1	1	1	1	1	\$850,000
2015 Freightliner M2106	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$550,000
2016 Freightliner M2106	-	-	-	-	-	-	-	1	1	1	1	1	1	1	1	\$550,000
2015 Freightliner M2106	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1	\$550,000
2014 Freightliner M2106	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$550,000
2014 Freightliner M2106	-	-	-	-	-	1	1	1	1	1	1	1	1	1	1	\$550,000
2017 Freightliner M2106	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$550,000
2019 Freightliner M2106	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$550,000
2019 Freightliner M2106	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1	\$550,000
2019 International (7400)	-	-	-	-	-	-	-	-	-	-	1	1	1	1	1	\$550,000
2020 Freightliner M2106	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$550,000
2021 Freightliner M2106	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	\$550,000
% Attributable to Diversion	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	



Schedule B-31 (Cont'd)
City of Kingston
Waste Diversion Services – Facilities – Vehicles & Equipment

Unit Measure: No. of vehicles and equipment

Description	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Value (\$/Vehicle)
5 Ton Side Loading Refuse Packers																
2009 IHC Workstar	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$559,000
2009 IHC Workstar	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	\$559,000
2009 IHC Workstar	1	1	1	1	1	1	1	1	1	1	-	-	-	-	-	\$559,000
Pick-Up Trucks																
2002 Ford F550 - Side Loading / Rear Dump	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	\$229,800
2009 Ford F550 - Dual Stream / Side Loading	1	1	1	1	1	1	1	1	-	-	-	-	-	-	-	\$229,800
2014 Ford F-150 (Supervisor)	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	\$62,200
2017 Ford F550 - Side Load / Split Stream	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$234,100
2020 Ford F450 Dual Stream 4 X4 Packer	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$162,400
2022 Ford F-150 (Supervisor)	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	\$62,200
% Attributable to Diversion	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	
Other (KARC)																
2002 Daewoo Forklift (Propane)	1	1	1	1	1	1	1	1	1	-	-	-	-	-	-	\$60,000
2007 Ford F250 (3/4 ton pick-up)	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	\$63,200
2007 Ford F250 (3/4 ton pick-up)	1	1	1	1	1	1	1	1	1	1	1	1	1	-	-	\$64,400
2009 Ford F150	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$50,000
2009 Skyjack (Scissor Lift)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	\$22,000
2017 Doosan G30N-7LP (Forklift)	-	-	-	-	-	-	-	-	1	1	1	1	1	1	1	\$83,400
2020 Ford Transit 3/4 Cargo Van	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	\$64,400
% Attributable to Diversion	50%	50%	50%	50%	49%	50%	53%	52%	52%	53%	55%	54%	52%	53%	53%	
Total (Waste Diversion Share)	13.0	13.0	13.0	13.0	13.3	13.0	13.3	13.6	15.1	15.9	15.4	16.2	16.2	15.9	15.9	

Population	134,573	136,293	137,839	138,618	139,170	139,898	140,222	140,498	141,014	142,136	142,923	144,619	146,785	149,368	151,411
Per Capita Standard (per 1,000)	0.0966	0.0954	0.0943	0.0938	0.0952	0.0929	0.0951	0.0967	0.1072	0.1121	0.1079	0.1121	0.1103	0.1067	0.1052

15 Year Average	2009 to 2023
Quantity Standard (per 1,000)	0.1014
Quality Standard (per 1,000)	\$345,069
Service Standard	\$35

D.C. Amount (before deductions)	10 Year
Forecast Population	22,598
\$ per Capita	\$35
Eligible Amount	\$790,704



Appendix C

Long-Term Capital and Operating Cost Examination



Appendix C: Long-Term Capital and Operating Cost Examination

As a requirement of the D.C.A. under subsection 10 (2) (c), an analysis must be undertaken to assess the long-term capital and operating cost impacts for the capital infrastructure projects identified within the D.C. background study. As part of this analysis, it was deemed necessary to isolate the incremental operating expenditures directly associated with these capital projects, factor in cost savings attributable to economies of scale or cost sharing where applicable and prorate the cost on a per unit basis (i.e., sq.ft. of building space, per vehicle, etc.). This was undertaken through a review of the City's approved 2023 Financial Information Return (F.I.R.).

In addition to the operational impacts, over time the initial capital projects will require replacement. This replacement of capital is often referred to as lifecycle cost. By definition, lifecycle costs are all the costs that are incurred during the life of a physical asset, from the time its acquisition is first considered, to the time it is taken out of service for disposal or redeployment. Lifecycle costs were estimated by dividing the growth-related costs by the average useful life. The useful life assumptions used for each asset class are provided in Table C-1.

Table C-1
Average Useful Life by Asset Class

Asset	Lifecycle Cost Average Useful Life
Facilities	40
Services Related to a Highway	18 to 50
Water, Wastewater, and Stormwater Services	45 to 80
Parkland Development	40
Vehicles	10 to 20
Small Equipment & Gear	10 to 12



Table C-2 depicts the annual operating impact resulting from the proposed gross capital projects at the time they are all in place. It is important to note that, while City program expenditures will increase with growth in population, the costs associated with the new infrastructure (i.e., facilities) would be delayed until the time these works are in place.

Table C-2
Operating and Capital Expenditure Impacts for Future Capital Expenditures

SERVICES/CLASS OF SERVICES	GROSS COST LESS BENEFIT TO EXISTING	ANNUAL LIFECYCLE EXPENDITURES	ANNUAL OPERATING EXPENDITURES	TOTAL ANNUAL EXPENDITURES
1. Wastewater Services				
1.1 Treatment plants & Sewers	222,724,31	2,499,061	5,568,779	8,067,840
2. Water Services				
2.1 Treatment, storage and distribution systems	111,978,216	1,254,025	4,342,567	5,596,592
3. Stormwater Services				
3.1 Collection System	18,828,41	237,469	441,015	678,484
4. Services Related to a Highway				
4.1 Roads and Related, Including Facilities, Vehicles & Equipment	237,481,595	8,985,895	10,970,791	19,956,686
5. Fire Protection Services				
5.1 Fire facilities, vehicles & equipment	36,834,11	1,015,517	4,777,974	5,793,491
6. Policing Services				
6.1 Facilities, vehicles and equipment, small equipment and gear	28,949,529	753,301	7,731,749	8,485,050
7. Transit Services				
7.1 Transit facilities, vehicles and other infrastructure	27,771,102	1,700,809	4,907,970	6,608,779
8. Parks and Recreation Services				
8.1 Park development, amenities, trails, recreation facilities, vehicles, and equipment	84,750,49	2,089,335	4,533,902	6,623,237
9. Library Services				
9.1 Library facilities, materials and vehicles	7,413,21	481,571	1,099,948	1,581,519
10. Provincial Offences Act including By-Law Enforcement				
10 Facilities, vehicles and equipment	238,563	30,000	274,096	304,096
11. Ambulance				
11 Ambulance facilities, vehicles and equipment	10,048,307	566,127	-	566,127
12. Waste Diversion				
12 Waste diversion facilities, vehicles, equipment and other	25,318,000	996,046	1,408,920	2,404,966
13. Growth-Related Studies				
	1,248,048	-	-	-
Total	\$813,583,899	\$20,609,155	\$46,057,712	\$66,666,867



Appendix D

Development Charge Reserve Fund Policy



Appendix D: Development Charge Reserve Fund Policy

D.1 Legislative Requirements

The *Development Charges Act, 1997*, as amended (D.C.A.) requires development charge (D.C.) collections (and associated interest) to be placed in separate reserve funds. Sections 33 through 36 of the D.C.A. provide the following regarding reserve fund establishment and use:

- A municipality shall establish a reserve fund for each service to which the D.C. by-law relates; subsection 7 (1), however, allows services to be grouped into categories of services for reserve fund (and credit) purposes and for classes of services to be established.
- The municipality shall pay each D.C. it collects into a reserve fund or funds to which the charge relates.
- The money in a reserve fund shall be spent only for the "capital costs" determined through the legislated calculation process (as per subsection 5 (1) 2 to 8).
- Money may be borrowed from the fund but must be paid back with interest (O. Reg. 82/98, subsection 11 (1) defines this as Bank of Canada rate either on the day the by-law comes into force or, if specified in the by-law, the first business day of each quarter).
- D.C. reserve funds may not be consolidated with other municipal reserve funds for investment purposes and may only be used as an interim financing source for capital undertakings for which D.C.s may be spent (section 37).

Annually, the Treasurer of the municipality is required to provide Council with a financial statement related to the D.C. by-law(s) and reserve funds. This statement must be made available to the public and may be requested to be forwarded to the Minister of Municipal Affairs and Housing.

Subsection 43 (2) and O. Reg. 82/98 prescribe the information that must be included in the Treasurer's statement, as follows:

- opening balance;
- closing balance;



- description of each service and/or service category for which the reserve fund was established (including a list of services within a service category);
- transactions for the year (e.g., collections, draws) including each asset's capital costs to be funded from the D.C. reserve fund and the manner for funding the capital costs not funded under the D.C. by-law (i.e., non-D.C.-recoverable cost share and post-period D.C.-recoverable cost share);
- for projects financed by D.C.s, the amount spent on the project from the D.C. reserve fund and the amount and source of any other monies spent on the project;
- amounts borrowed, purpose of the borrowing, and interest accrued during previous year;
- amount and source of money used by the municipality to repay municipal obligations to the D.C. reserve fund;
- list of credits by service or service category (outstanding at the beginning of the year, given in the year, and outstanding at the end of the year by the holder);
- for credits granted under section 14 of the previous D.C.A., a schedule identifying the value of credits recognized by the municipality, the service to which it applies, and the source of funding used to finance the credit; and
- a statement as to compliance with subsection 59 (1) of the D.C.A., whereby the municipality shall not impose, directly or indirectly, a charge related to a development or a requirement to construct a service related to development, except as permitted by the D.C.A. or another Act.

Recent changes arising from Bill 109 (*More Homes for Everyone Act, 2022*) provide that the Council shall make the statement available to the public by posting the statement on the website or, if there is no such website, in the municipal office. In addition, Bill 109 introduced the following requirements which shall be included in the treasurer's statement:

- For each service for which a development charge is collected during the year,
 - whether, as of the end of the year, the municipality expects to incur the amount of capital costs that were estimated, in the relevant development charge background study, to be incurred during the term of the applicable development charge by-law; and
 - if the answer to the above is no, the amount the municipality now expects to incur and a statement as to why this amount is expected.



- For any service for which a development charge was collected during the year but in respect of which no money from a reserve fund was spent during the year, a statement as to why there was no spending during the year.

Additionally, as per subsection 35 (3) of the D.C.A.:

“35 (3) If a service is prescribed for the purposes of this subsection, beginning in the first calendar year that commences after the service is prescribed and in each calendar year thereafter, a municipality shall spend or allocate at least 60 per cent of the monies that are in a reserve fund for the prescribed service at the beginning of the year.”

The services currently prescribed are water, wastewater, and services related to a highway. Therefore, as of 2023, a municipality shall spend or allocate at least 60 percent of the monies in the reserve fund at the beginning of the year. There are generally two ways in which a municipality may approach this requirement:

1. Include a schedule as part of the annual Treasurer’s statement; or
2. Incorporate the information into the annual budgeting process.

D.2 Development Charge Reserve Fund Application

Section 35 of the D.C.A. states that:

“The money in a reserve fund established for a service may be spent only for capital costs determined under paragraphs 2 to 7 of subsection 5(1).”

This provision clearly establishes that reserve funds collected for a specific service are only to be used for that service, or to be used as a source of interim financing of capital undertakings for which a D.C. may be spent.



Appendix E

Local Service Policy



Appendix E: Local Service Policy

The guidelines outline, in general terms, the size and nature of engineered infrastructure that is included in the study as a development charge project, versus infrastructure that is considered as a local service, to be emplaced separately by landowners, pursuant to a development agreement.

The following policy guidelines are general principles by which staff will be guided in considering development applications. However, each application will be considered, in the context of these policy guidelines as subsection 59(2) of the *Development Charges Act, 1997*, as amended (D.C.A.), on its own merits having regard to, among other factors, the nature, type and location of the development and any existing and proposed development in the surrounding area, as well as the location and type of services required and their relationship to the proposed development and to existing and proposed development in the area.

Roads and Related Services

For the purpose of interpreting this guideline the following meanings will be used. Major collectors refer to a collector road with a right-of-way width of at least 26 metres, with no permitted lot frontage and restricted access. Minor collectors are collector roads with a right-of-way of less than 26 metres, with permitted lot frontage and direct access other than at major intersections where approved urban design guidelines, traffic or safety concerns require restrictions within thirty-five (35) metres of the intersection.

1. Arterial and Collector Roads (including Structures)
 - a. New minor collector roads constructed internal to a development are the direct responsibility of the developer.
 - b. New minor collector roads constructed external to a development, but serving primarily to connect a development to the main road network, are a direct developer responsibility.
 - c. New, widened, extended, or upgraded, major collector roads are considered to be development charge (D.C.) projects.
 - d. New, widened, extended, or upgraded, arterial roads are considered to be D.C. projects.
 - e. All other new roads are considered to be the developer's responsibility.



2. Traffic Signals and Intersection Improvements

- a. New signalization or intersection improvements located at the intersection of two arterial roads, or at the intersection of a major collector road with an arterial road, or at the intersection of two major collector roads and located external to a development, the work will be financed through development charges.
- b. New signalization or intersection improvements located at the intersection of a minor collector road with an arterial road and external to a development, the work will be cost shared by a Benefiting Owners' Agreement and best efforts of the municipality as Subdivision Agreements come forward.
- c. New signalization or intersection improvements that serve primarily as private site entrances or as entrances to developments, are a direct responsibility of the developer.
- d. All other traffic signalization and Intersection improvements required by a new development are considered to be the direct responsibility of the developer.

3. Lighting

- a. Lighting, including streetlights and pathway lighting, located on arterial or major collector roads are considered to be eligible for development charge financing, and are included in the road's construction cost estimate.
- b. Lighting, including streetlights and pathway lighting, on all other new roads are considered to be a direct developer responsibility.

4. Sidewalks, Cycling Infrastructure, and Multi-Use Pathways

- a. Construction of sidewalks, cycling infrastructure and multi-use pathways, including associated intersection and signal improvements, on newly constructed development charge eligible roads will be considered to be part of the capital cost of the related D.C. project.
- b. Construction of new sidewalks, cycling infrastructure, and multi-use pathways on existing roads, including associated intersection improvements external to a development that are required to connect the new area to public spaces, are considered to be a direct developer responsibility.



Storm Water Management

1. Storm Sewers, Diversion Channels and Outfalls
 - a. Storm sewers constructed internal to a development are a direct responsibility of the developer, unless the City requests sewers to be oversized, in which case the incremental cost of oversizing will be financed by area-specific development charges or through a joint service agreement to be developed by the parties, and with the facilitation of the City through its best efforts, based on an area stormwater master drainage plan, and with the prior agreement and approval of the City.
 - b. Storm sewers, diversion channels and storm sewer outfalls constructed external to a development and greater in size than determined by engineering standards to be necessary to drain the owner's lands will be financed by area-specific D.C.s or through a joint service agreement to be developed by the parties, and with the facilitation of the City through its best efforts, based on an area stormwater master drainage plan, and with the prior agreement and approval of the City.
 - c. Storm sewers of any size required by a development to connect to an existing local trunk storm sewer or outlet shall be the developer's responsibility.
2. Stormwater Management Facilities
 - a. Stormwater management facilities shall include all stormwater quantity/quality control structures, safety fencing, signage, easements, and right-of-way to access facilities.
 - b. Stormwater quality and quantity control works are a direct developer responsibility except as noted in c. and d. below.
 - c. Where the size of the development prevents on-site stormwater management facilities or when such facilities are deemed impractical in the sole opinion of the City, the City may elect to apply a financial contribution policy based on the area of impervious surfaces. Funds acquired in this fashion shall be placed in a reserve fund to be used in the construction of future centralized facilities or other watershed improvements.



- d. If a stormwater management project benefits a broad area of development and the work provides service to lands owned by two or more unrelated parties, then the project may be considered to be financed:
 - i. through area-specific D.C.s, based on an area stormwater master drainage plan, and with the prior approval of the City; or
 - ii. through a joint service agreement to be developed by the parties, and with the facilitation of the City through its best efforts.

3. Erosion Control Measures

- a. Erosion works required to mitigate the impact of a development are a direct developer responsibility.

Land Acquisition/Easements

1. For Roads

- a. Land acquisition for arterial or major collector roads, to the minimum widths required according to the City's Official Plan, is primarily achieved through dedications under the *Planning Act*. Lands in excess of the minimum right-of-way widths or in areas where limited or no development is anticipated, and direct dedication is unlikely, the land acquisition is considered to be part of the capital cost of the related D.C. project.
- b. Land acquisition necessary to achieve the right-of-way width required by the Official Plan for those acquisitions outside of *Planning Act* dedications for construction of a major collector road will be financed by D.C.s.
- c. Purchase of land will be compensated at the then current fair market value as defined by the *Expropriations Act*.
- d. Land acquisition for the purchase of associated easements required for arterial or major collector roads is considered to be part of the capital costs of the related D.C. project.

2. For Grade Separations

- a. Land acquisition for grade separations (beyond normal dedication requirements) is considered to be part of the capital cost of the related D.C. project.



3. Land Acquisition for Stormwater Management Facilities

- a. Land acquisition for centralized Stormwater Management Facilities, to the size required according to the approved engineering standards, is primarily provided by dedications under the *Planning Act*. In areas where limited or no development is anticipated, and direct dedication is unlikely, the land acquisition may be considered to be part of the capital cost of the related D.C. project.
- b. Purchase of land will be compensated at the current fair market value as defined by the *Expropriations Act*.

4. For Parkland

- a. The cost of land acquisition for parkland will not be financed by D.C.s.

Parkland Development

1. Clean Land

- a. The City of Kingston expects parkland deeded to the municipality to be environmentally clean with all hazards removed.
- b. The park site shall meet the requirements of the *Environmental Protection Act* to limit the risk of liability and provide a safe environment for interim and future leisure and active recreational use.
- c. The park site may be subject to an Environmental Assessment, Record of Site Condition and / or associated clean-up (as a requirement of draft plan or subdivision agreement).
- d. The clean-up of all litter, garbage, construction debris, and environmental hazards as identified under Environmental Assessment and by City is required.

2. Servicing

- a. The developer is responsible to install an electrical service and a 50mm water service from the street right-of-way to the park property line.
- b. If requested by the City, the developer is responsible to install a larger water service and the cost incurred will be funded by the City.



- c. If requested by the City, the developer may install other services, such as a sanitary connection, and the cost incurred will be funded by the City.

3. Park Design and Construction

- a. In the event the City requests the developer to assist in the design and/or construction of the park, the cost incurred will be funded by the City.

4. Rough Grading

- a. The parkland is to be left in an untouched or natural state.
- b. Where permitted by the City, the existing grades may be altered by the developer in accordance with the overall surface drainage plan.
- c. Where grades are altered, such as when site filling or drainage improvements are proposed, the developer is required to rough grade the site to provide good site drainage, to provide access from surrounding streets and to establish grass seed to prevent erosion.
- d. Where the site is left in a rough graded condition, a topsoil stockpile is required to be provided.

5. Recreational Trails

- a. Recreational trails and their associated infrastructure (landscaping, bridges, trail surface, etc.), not otherwise captured as active transportation works, are included as part of the D.C.s for parkland development.

Water and Wastewater

The D.C. is utilized to fund future capacity in the respective systems (water and wastewater), including treatment plant expansions, pumping or booster stations, and reservoirs, etc.

Where oversizing of infrastructure, whether internal or external to the development is required by Utilities Kingston to facilitate future planned servicing (sanitary or water) of other lands, the cost of servicing shall be the responsibility of the developer or those parties which enter into a joint servicing agreement. Utilities Kingston and City of Kingston will in such cases assist the developer and other related (benefiting) parties in establishing a joint servicing agreement.



1. Water

a. Booster Stations & Reservoirs:

- i. Facilities identified as being required in a Utilities Kingston approved Master Servicing Plan(s) to accommodate growth will be funded from D.C. revenues to the extent eligible.
- ii. Facilities required to service only a proposed development, or subsequent phases of the same development will not be eligible for any D.C. funding.

b. Facilities not identified in a Utilities Kingston approved Master Servicing Plan but are subsequently identified by Utilities Kingston as being required in order to facilitate two or more developments and where the potential benefiting lands are owned by two or more unrelated parties may be eligible for D.C. funding at the appropriate time.

c. Land required to facilitate the construction of D.C.-eligible Booster Stations or Reservoirs required by the Utilities Kingston/City will be funded from D.C. revenue, based on the then current fair market value as defined by the *Expropriations Act*.

2. Wastewater

a. Lift Stations:

- i. Facilities identified as being required in a Utilities Kingston approved Master Servicing Plan(s) to accommodate growth will be funded from D.C. revenues to the extent eligible.
- ii. Facilities required to service only the proposed development or subsequent phases of the same development will not be eligible for any D.C. funding.

b. Facilities not identified in a Utilities Kingston approved Master Servicing Plan but are subsequently identified by Utilities Kingston as being required in order to facilitate two or more developments and where the potential



benefiting lands are owned by two or more unrelated parties may be eligible for D.C. funding at the appropriate time.

- c. Land required to facilitate the construction of DC eligible lift stations or other collection system facilities required by the Utilities Kingston/City will be funded from D.C. revenue, based on the then current fair market value as defined by the *Expropriations Act*.
- d. Any Lift Station facility not identified in the applicable Development Charges schedule of projects is ineligible for funding.



Appendix F

Asset Management Plan



Appendix F: Asset Management Plan

The *Development Charges Act, 1997*, as amended (D.C.A.) (subsection 10 (2) (c.2)) requires that the background study must include an asset management plan (A.M.P.) related to new infrastructure. Subsection 10 (3) of the D.C.A. provides:

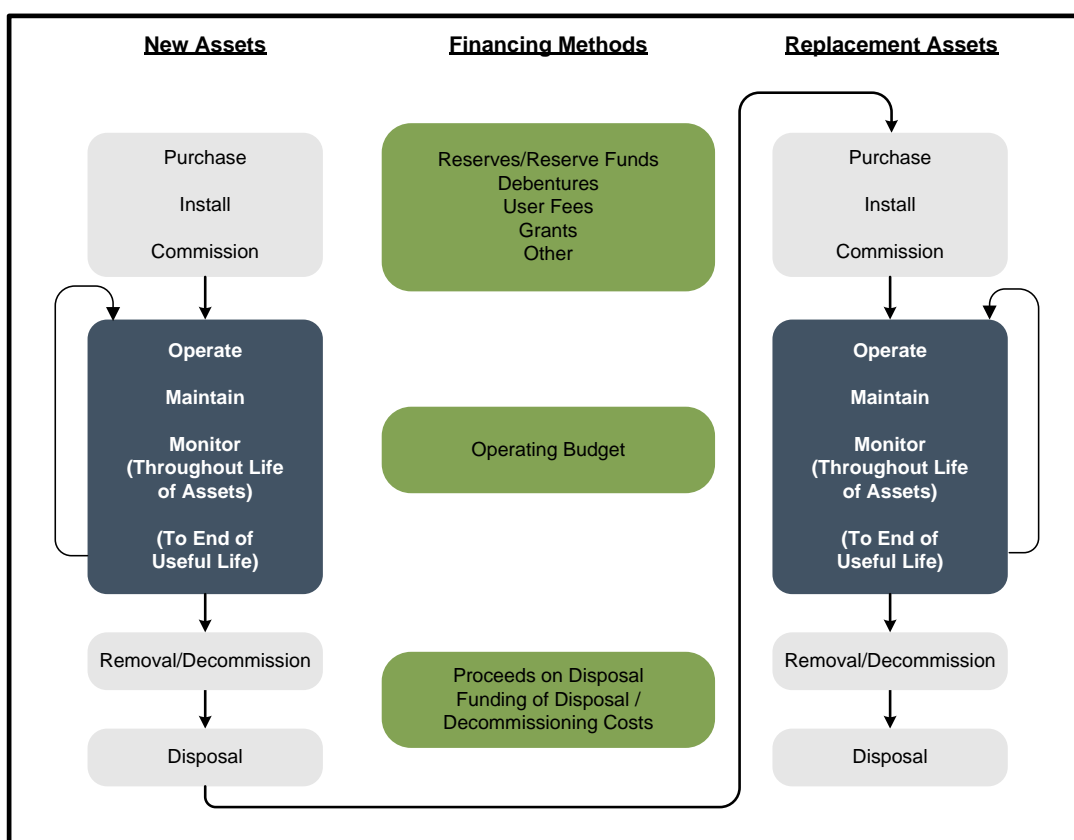
“The asset management plan shall,

- (a) deal with all assets whose capital costs are proposed to be funded under the development charge by-law;
- (b) demonstrate that all the assets mentioned in clause (a) are financially sustainable over their full life cycle;
- (c) contain any other information that is prescribed; and
- (d) be prepared in the prescribed manner.”

In regard to the above, section 8 of the regulations was amended to include subsections (2), (3), and (4) which set out specific detailed requirements for transit (only). For all services except transit, there are no prescribed requirements at this time, thus requiring the municipality to define the approach to include in the background study.

At a broad level, the A.M.P. provides for the long-term investment in an asset over its entire useful life along with the funding. The schematic below identifies the costs for an asset through its entire lifecycle. For growth-related works, the majority of capital costs will be funded by the development charge (D.C.). Non-growth-related expenditures will then be funded from non-D.C. revenues as noted below. During the useful life of the asset, there will be minor maintenance costs to extend the life of the asset along with additional program-related expenditures to provide the full services to the residents. At the end of the life of the asset, it will be replaced by non-D.C. financing sources.

It should be noted that with the recent passing of the Infrastructure for *Jobs and Prosperity Act* (I.J.P.A.) municipalities are now required to complete A.M.P.s, based on certain criteria, which are to be completed by 2022 for core municipal services and 2024 for all other services. The amendments to the D.C.A. do not require municipalities to complete these A.M.P.s (required under I.J.P.A.) for the D.C. background study, rather the D.C.A. requires that the D.C. background study include information to show the assets to be funded by the D.C. are sustainable over their full lifecycle.



In 2012, the Province developed Building Together: Guide for municipal asset management plans which outlines the key elements for an A.M.P., as follows:

- **State of local infrastructure:** asset types, quantities, age, condition, financial accounting valuation and replacement cost valuation.
- **Desired levels of service:** defines levels of service through performance measures and discusses any external trends or issues that may affect expected levels of service or the municipality's ability to meet them (for example, new accessibility standards, climate change impacts).
- **Asset management strategy:** the asset management strategy is the set of planned actions that will seek to generate the desired levels of service in a sustainable way, while managing risk, at the lowest lifecycle cost.
- **Financing strategy:** having a financial plan is critical for putting an A.M.P. into action. By having a strong financial plan, municipalities can also demonstrate that they have made a concerted effort to integrate the A.M.P. with financial planning and municipal budgeting and are making full use of all available infrastructure financing tools.



The City and Utilities Kingston have undertaken A.M.P's as of 2022, however, the plans do not address all assets proposed to be funded by the D.C. by-law and do not address all growth-related assets. As a result, the asset management requirement for this D.C. background study must be undertaken in the absence of this information. Due to the detailed requirements for transit in the regulations, the A.M.P. requirements for this D.C. background study have been addressed separately for non-transit municipal services and transit services.

Non-Transit Services

In recognition of the schematic above, the following table (presented in 2024\$) has been developed to provide the annualized expenditures and revenues associated with new growth. Note that the D.C.A. does not require an analysis of the non-D.C. capital needs or their associated operating costs so these are omitted from the table below. As well, as all capital costs included in the D.C.-eligible capital costs are not included in the City's A.M.P., the present infrastructure gap and associated funding plan have not been considered at this time. Hence the following does not represent a fiscal impact assessment (including future tax/rate increases) but provides insight into the potential affordability of the new assets:

1. The non-D.C.-recoverable portion of the projects that will require financing from municipal financial resources (i.e., rates, fees, etc.). This amount has been presented on an annual debt charge amount based on 20-year financing.
2. Lifecycle costs for the 2024 D.C. capital works have been presented based on a straight-line basis. The assets have been considered over their estimated useful lives.
3. Incremental operating costs for the D.C. services (only) have been included.
4. The resultant total annualized expenditures are approximately \$76.04 million.
5. Consideration was given to the potential new tax and user fee revenue which will be generated as a result of new growth. These revenues will be available to assist in financing the expenditures above. The new operating revenues are \$109.7 million. This additional revenue would increase the existing revenues from \$675.5 million to \$785.2 million.



6. In consideration of the above, the capital plan is deemed to be financially sustainable.

Table F-1
City of Kingston
Asset Management – Future Expenditures and Associated Revenues
2024\$

	2051 (Total)
Expenditures (Annualized)	
Annual Debt Payment on Non-Growth Related Capital ¹	\$9,429,739
Annual Debt Payment on Post Period Capital ²	\$1,644,891
Annual Lifecycle	\$18,908,347
Incremental Operating Costs (for D.C. Services)	\$46,057,712
Total Expenditures	\$76,040,689
Revenue (Annualized)	
Total Existing Revenue ³	\$675,454,517
Incremental Tax and Non-Tax Revenue (User Fees, Fines, Licences, etc.)	\$109,723,942
Total Revenues	\$785,178,459

¹ Non-Growth Related Component of Projects

² Interim Debt Financing for Post Period Benefit

³ As per Sch. 10 of FIR

Transit Services

In regard to the D.C.A. requirements for asset management for transit services, Ontario Regulation 82/98 (as amended) provides the following:

“8(3) If a council of a municipality proposes to impose a development charge in respect of transit services, the asset management plan referred to in subsection 10 (2) (c.2) of the Act shall include the following in respect of those services.”

Provided in Table F-2 are the individual items prescribed by subsection 8(3) of the Regulation (as amended), which are addressed in the following sections.



Table F-2
City of Kingston
Transit Services D.C. Background Study A.M.P. Requirements

Ontario Regulation 82/98, as amended subsection 8(3) Requirements	
1. A section that sets out the state of local infrastructure and that sets out:	<ul style="list-style-type: none"> i. the types of assets and their quantity or extent, ii. the financial accounting valuation and replacement cost valuation for all assets, iii. the asset age distribution and asset age as a proportion of expected useful life for all assets, and iv. the asset condition based on standard engineering practices for all assets.
2. A section that sets out the proposed level of service and that:	<ul style="list-style-type: none"> i. defines the proposed level of service through timeframes and performance measures, ii. discusses any external trends or issues that may affect the proposed level of service or the municipality's ability to meet it, and iii. shows current performance relative to the targets set out.
3. An asset management strategy that:	<ul style="list-style-type: none"> i. sets out planned actions that will enable the assets to provide the proposed level of service in a sustainable way, while managing risk, at the lowest life cycle cost, ii. is based on an assessment of potential options to achieve the proposed level of service, which assessment compares, <ul style="list-style-type: none"> A. life cycle costs B. all other relevant direct and indirect costs and benefits, and C. the risks associated with the potential options, iii. contains a summary of, in relation to achieving the proposed level of service, (not defined clearly) <ul style="list-style-type: none"> A. non-infrastructure solutions, B. maintenance activities, C. renewal and rehabilitation activities, D. replacement activities, E. disposal activities, and F. expansion activities, iv. discusses the procurement measures that are intended to achieve the proposed level of service, and v. includes an overview of the risks associated with the strategy and any actions that will be taken in response to those risks.
4. A financial strategy that:	<ul style="list-style-type: none"> i. shows the yearly expenditure forecasts that are proposed to achieve the proposed level of service, categorized by, <ul style="list-style-type: none"> A. non-infrastructure solutions, B. maintenance activities, C. renewal and rehabilitation activities, D. replacement activities, E. disposal activities, and F. expansion activities, ii. provides actual expenditures in respect of the categories set out in sub-subparagraphs i A to F from the previous two years, if available, for comparison purposes, iii. gives a breakdown of yearly revenues by source, iv. discusses key assumptions and alternative scenarios where appropriate, (see associated text) and v. identifies any funding shortfall relative to financial requirements that cannot be eliminated by revising service levels, asset management or financing strategies, and discusses the impact of the shortfall and how the impact will be managed.



State of Local Infrastructure

To present an overall state of the infrastructure for transit assets (both Kingston Transit and Kingston Access Service), asset inventory, asset valuation, and age have been summarized from information provided by City staff.

The transit assets included in this A.M.P. include buildings, computers, equipment, fleet, furniture (shelters), land improvements (bus pads, rest areas and sidewalks), and machinery. Provided in Table F-3 is a high-level summary of the transit assets, useful life estimates, age, and 2024\$ replacement costs. In total, transit assets within the City have a replacement value of \$146.1 million.

Table F-3
City of Kingston
Asset Inventory and Valuation

Description	Inventory	Useful Life	Age	Total Replacement Costs
<u>Kingston Transit</u>				
Buildings	2	40.0	21.0	21,359,742
Computer & Systems	6	8.5	6.5	2,769,341
Equipment	22	13.2	8.8	7,303,503
Fleet	151	12.1	9.6	100,377,826
Furniture & Fixtures	111	19.8	19.3	5,467,143
Land Improvements	5	50.0	8.8	4,150,969
Machinery	1	30.0	9.0	288,463
<u>Kingston Access Services</u>				
Fleet	31	7.0	5.5	4,336,600
Total	329	15.0	12.4	\$146,053,587

Asset age and useful life has been compiled from data received from the City. In aggregate, transit assets have a weighted average useful life of 15.0 years and are 12.4 years old. Summarized in Table F-4 is the distribution of total asset replacement value by the percentage of estimated useful life consumed. Based on the distribution of replacement value, 73% of the transit assets have consumed greater than 50% of their respective useful lives, with 5% being relatively new assets (less than 25% of useful life consumed). This distribution is reflective of the City's routine replacement of assets in recent investments in transit infrastructure.



Table F-4
City of Kingston
Distribution of Asset Value by Percentage of Useful Life Consumed

Description	Percentage of Useful Life Consumed				
	0-25%	25%-50%	50%-75%	75%-100%	>100%
Total Replacement Cost	7,486,861	31,849,221	37,527,863	31,361,664	37,827,977
% of Total Replacement Cost	5%	22%	26%	21%	26%

The City maintains a regular replacement schedule of transit vehicles as required on a condition basis or to meet with changes in regulations.

Expected Levels of Service

A level of service (L.O.S.) analysis gives the City an opportunity to document the L.O.S. that is currently being provided and compare it to the L.O.S. that is expected. This can be done through a review of current practices and procedures, an examination of trends or issues facing the City, or through an analysis of performance measures and targets that staff can use to measure performance.

Expected L.O.S. can be impacted by a number of factors, including:

- Legislative requirements;
- Strategic planning goals and objectives;
- Resident expectations;
- Council or City staff expectations; and
- Financial or resource constraints.

The previous task of determining the state of the City's asset infrastructure establishes the asset inventory and condition, to guide the refinement and upkeep of asset infrastructure. It is important to document an expected L.O.S. that is realistic to the City. It is common to strive for the highest L.O.S., however these service levels usually come at a cost. It is also helpful to consider the risk associated with a certain L.O.S. Therefore, the expected L.O.S. should be determined in a way that balances both level of investment and associated risk to the City.

The KTMP measures the planned level of service in terms of the target weekday afternoon peak period mode share for public transit. This target was initially set at 9% by 2034 but was modified by Council to 15%. Based on discussions with staff, it is anticipated that the revised target will be achieved by 2051. As summarized in Table 5-



1, the current mode share for public transit is 6.2%. The current and 9% target mode share equates to transit ridership of 7,269 and 12,170, respectively.

Asset Management Strategy

The asset management strategy provides the recommended course of actions required to deliver the expected L.O.S. discussed in the previous section in a sustainable fashion. The course of actions, when combined together, form a long-term operating and capital forecast that includes:

- (a) Non-infrastructure solutions: reduce costs and/or extend expected useful life estimates;
- (b) Maintenance activities: regularly scheduled activities to maintain existing useful life levels, or repairs needed due to unplanned events;
- (c) Renewal/Rehabilitation: significant repairs or maintenance planned to increase the useful life of assets;
- (d) Replacement/Disposal: complete disposal and replacement of assets, when renewal or rehabilitation is no longer an option; and
- (e) Expansion: given planned growth as outlined in Chapter 3.

The planned level of service includes non-infrastructure solutions such as expanded hours of operation and updated fare strategies and implementation of additional routes (including additional express routes and route enhancements). Infrastructure solutions to meet the planned level of service include increasing the number of transit vehicles, facility expansions and Transit Priority Measures. This planned level of service will result in both operating and capital budget impacts over the forecast period. This has to be taken into consideration with the objective of increasing ridership while mitigating risk.

Furthermore, the City developed the Kingston Transit 5-Year Business Plan, which outlined recommended service improvements and fare strategies to progress toward the planned level of service:

- 1. Service Improvements
 - Expanded Hours of Operation
 - Express routes and route enhancements/improvements
 - New Routes
- 2. Fare Strategies



- Age categories – expansion of child and youth categories
- Fare Rates modifications
- Other programs (e.g. Transit Employment Program)

The City has partially implemented some of these measures; however, the majority of the plans were delayed as transit operations adapted to the impacts of the COVID-19 pandemic. To further progress toward the planned level of service, the City plans to acquire 36 additional transit buses and 4 Kingston Access Services buses over the 10-year period.

Table F-5 presents the annual lifecycle costs for the transit service assets based on the recommended actions described above. A fundamental approach to calculating the cost of using a capital asset and for the provision of the revenue required when the time comes to retire and replace it is the “straight line method.” This method first estimates the future value of the asset at the time of replacement, by inflating the current value of the asset at an assumed annual capital inflation rate. A calculation is then performed to determine annual contributions which, when invested in a reserve fund, will grow with interest to a balance equal to the future replacement cost. The contributions are calculated such that they also increase annually with inflation.

Table F-5
City of Kingston
Annual Lifecycle Cost

Description	Annual Lifecycle Cost
Access Buses	60,000
Bus Stops/Shelters	58,793
TRN - 1181/1183 John Counter - Expansion	80,620
Transit Priority Measures (within roadway)	22,223
Supervisor Vehicles (2)	17,857
Battery Electric Bus Required Charging Infrastructure (next 10 years)	508,900
Future 40' Battery Diesel Bus Fleet Additions (36)	952,417
Total	\$1,700,809

It is recommended that the City continue to purchase buses through Metrolinx's Transit Procurement Initiative (TPI). According to Metrolinx, purchasing through this program can lead to cost savings and avoidance for municipalities due to:



- Bulk purchasing quantities and economies of scale;
- Elimination of internal procurement resource requirements;
- TPI's contract management services;
- The highest procurement quality based on the amalgamation of inputs from transit agencies of all sizes;
- Extended warranties and greater dealer/manufacturer support than what is typically accepted in a single or individual procurement initiative; and
- Price protection during multi-year contracts.

Financing Strategy

The financing strategy outlines the suggested financial approach to fund the recommended asset management strategy. The financial forecast within this section of the asset management plan includes:

1. Annual expenditure forecasts broken down by:
 - Maintenance/non-infrastructure solutions;
 - Renewal/rehabilitation activities;
 - Replacement/disposal activities; and
 - Expansion activities.
2. A breakdown of annual funding/revenue by source.

A summary of the replacement/disposal and expansionary capital needs over the 10-year forecast period is presented in Table F-6.



Table F-6
City of Kingston
Replacement/Disposal and Expansionary Capital

Description	Total
Replacement / Disposal	
<u>Kingston Transit Capital</u>	
Replacements - Full Size Buses	90,081,904
Replacements - Full Size Buses - Electrical Incremental	50,050,000
Replacements - Full Size Buses - Charging Infrastructure	31,191,642
Bus Refurbishments	3,936,000
Replacements - Transit Shuttle	834,597
Technology - Signal Prioritization	1,000,000
Technology - Other	980,000
Bus Stops/Shelters	800,000
Equipment	7,930,000
<u>Kingston Access Services Capital</u>	
Replacement of KAS Vehicles	7,065,376
Purchase Supervisory Vehicle	55,000
Computer Upgrade	54,000
Replacement of Server	51,000
Replacement / Disposal Total	194,029,519
Expansion Activities	
<u>Kingston Transit Capital</u>	
Bus Stops/Shelters	2,900,000
TRN - 1181/1183 John Counter - Expansion	9,650,000
Transit Priority Measures (within roadway)	2,660,000
Supervisor Vehicles (2)	125,000
Battery Electric Bus Required Charging Infrastructure (next 10 years)	-
Future 40' Battery Diesel Bus Fleet Additions (36)	34,200,000
TRN - 5 Year Transit Plan & Organizational Review	176,000
TRN - 5 Year Transit Plan & Organizational Review	176,000
<u>Kingston Access Services Capital</u>	
Access Buses	600,000
Expansion Total	50,487,000
Total	\$244,516,519

The financing strategy forecast, presented in Table F-7, assumes that all non-D.C.-eligible costs, not proposed to be funded through Investing in Canada Infrastructure Program (ICIP) grants (i.e. replacement capital and non-growth capital) will be debt funded.



Forecasted revenue and operating expenses have been provided by City staff through 2028. Kingston Transit passenger revenues for 2029 to 2033 have been forecast on the assumption that the relationship of fare revenue to ridership is maintained. Advertising and other revenue is forecast to continue increasing at the same rate as in the previous two years. Kingston Access Bus expenditures are presented net of revenues, with net expenditures forecasted to grow at the same rate as Kingston Transit Services. Furthermore, Provincial Gas Tax revenues are assumed to remain constant beyond 2028 and grant funding under the ICIP has been incorporated where anticipated.

Tax based support for the municipal contribution requirement is forecast to increase from approximately \$22.4 million in 2024 to \$44.8 million in 2033. This increase is driven primarily by the capital infrastructure cost to renew and expand transit assets to provide the planned level of service over the forecast period.



**Table F-7
City of Kingston
Financing Strategy**

Expenditure Forecast										
Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Maintenance / Non-Infrastructure Solutions										
<u>Kingston Transit and Kingston Access Services</u>										
Salaries and Wages	18,543,948	19,522,079	20,386,680	20,930,198	21,513,504	22,009,072	22,504,639	24,227,160	24,728,212	25,237,054
Fleet Costs	11,762,596	11,652,755	12,059,374	12,451,026	12,935,426	13,233,396	13,531,366	14,567,066	14,868,334	15,174,285
Services, Supplies, and Other Costs	8,291,727	8,613,126	10,101,073	10,484,988	11,166,343	11,423,561	11,680,780	12,574,835	12,834,901	13,099,009
Replacement / Disposal										
<u>Debt Funded</u>										
Kingston Transit Capital		728,009	2,363,295	3,802,853	5,051,397	6,857,466	8,566,916	10,110,766	11,432,176	11,856,342
Kingston Access Services Capital		34,984	93,266	140,363	176,746	227,978	283,312	338,220	394,225	450,462
Expansion Activities										
<u>D.C. Funded</u>										
Kingston Transit Capital	1,198,788	1,261,288	1,169,380	1,169,380	1,169,380	1,169,380	4,408,932	1,184,084	1,246,584	1,184,084
Kingston Access Services Capital	150,000	-	-	150,000	-	-	150,000	-	-	150,000
<u>Grant Funded</u>										
Kingston Transit Capital	191,300	191,300	191,300	191,300	191,300	191,300	191,300	191,300	191,300	191,300
Kingston Access Services Capital	-	-	-	-	-	-	-	-	-	-
<u>Debt Funded</u>										
Kingston Transit Capital		188,139	376,279	560,295	744,312	928,329	1,112,345	1,750,504	1,936,582	2,122,660
Kingston Access Services Capital		-	-	-	-	-	-	-	-	-
Total	\$40,138,360	\$42,191,680	\$46,740,647	\$49,880,405	\$52,948,407	\$56,040,482	\$62,429,590	\$64,943,936	\$67,632,314	\$69,465,196

Revenue Forecast										
Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Operating										
Passenger Revenue	10,497,697	11,243,557	12,818,016	13,879,937	14,845,737	15,634,076	16,422,415	17,210,754	17,999,093	18,787,432
Advertising and Other Revenue	360,740	300,970	297,784	303,244	307,302	311,414	315,581	319,804	324,084	328,421
Provincial Gas Tax	5,342,243	5,442,428	4,945,709	4,449,088	3,982,758	3,982,758	3,982,758	3,982,758	3,982,758	3,982,758
Capital										
D.C. Revenue	1,348,788	1,261,288	1,169,380	1,319,380	1,169,380	1,169,380	4,558,932	1,184,084	1,246,584	1,334,084
ICIP Grant Funding	191,300	191,300	191,300	191,300	191,300	191,300	191,300	191,300	191,300	191,300
Municipal Contribution	22,397,592	23,752,136	27,318,458	29,737,456	32,451,929	34,751,553	36,958,604	42,055,234	43,888,494	44,841,200
Total	\$40,138,360	\$42,191,680	\$46,740,647	\$49,880,405	\$52,948,407	\$56,040,482	\$62,429,590	\$64,943,936	\$67,632,314	\$69,465,196



Appendix G

Development Charge Cash Flow Calculation



Schedule G-1
City of Kingston
Cash-Flow Calculation - Services Related to a Highway (Residential)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Population Growth	\$2,405.49	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost (incl. Incline Adjustment)	Project Cost Inflated at 3%		Per Capita per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings/ (Cost)	
2024	(1,203,726)	(3,075,941)	(3,075,941)	2,515	\$2,405.49	6,049,800	1,770,133	53,104	1,823,237
2025	1,823,237	(7,518,886)	(7,744,453)	2,515	2,477.65	6,231,294	310,078	9,302	319,380
2026	319,380	(7,563,069)	(8,023,660)	2,179	2,551.98	5,560,767	(2,143,513)	(100,745)	(2,244,258)
2027	(2,244,258)	(5,852,846)	(6,395,563)	2,179	2,628.54	5,727,590	(2,912,232)	(136,875)	(3,049,107)
2028	(3,049,107)	(5,912,167)	(6,654,196)	2,179	2,707.40	5,899,417	(3,803,885)	(178,783)	(3,982,667)
2029	(3,982,667)	(6,574,831)	(7,622,031)	2,179	2,788.62	6,076,400	(5,528,299)	(259,830)	(5,788,129)
2030	(5,788,129)	(3,882,208)	(4,635,559)	2,179	2,872.28	6,258,692	(4,164,996)	(195,755)	(4,360,751)
2031	(4,360,751)	(10,120,384)	(12,446,795)	2,158	2,958.45	6,384,325	(10,423,221)	(489,891)	(10,913,112)
2032	(10,913,112)	(6,572,101)	(8,325,341)	2,156	3,047.20	6,569,761	(12,668,693)	(595,429)	(13,264,121)
2033	(13,264,121)	(5,785,573)	(7,548,861)	2,154	3,138.61	6,760,576	(14,052,406)	(660,463)	(14,712,869)
2034	(14,712,869)	(5,676,318)	(7,628,497)	2,226	3,232.77	7,196,153	(15,145,213)	(711,825)	(15,857,038)
2035	(15,857,038)	(3,741,292)	(5,178,824)	2,226	3,329.76	7,412,038	(13,623,824)	(640,320)	(14,264,144)
2036	(14,264,144)	(3,729,975)	(5,318,053)	2,025	3,429.65	6,945,040	(12,637,157)	(593,946)	(13,231,103)
2037	(13,231,103)	(3,630,109)	(5,330,938)	2,025	3,532.54	7,153,391	(11,408,650)	(536,207)	(11,944,857)
2038	(11,944,857)	(3,619,232)	(5,474,412)	2,025	3,638.51	7,367,992	(10,051,277)	(472,410)	(10,523,687)
2039	(10,523,687)	(3,697,338)	(5,760,332)	2,025	3,747.67	7,589,032	(8,694,987)	(408,664)	(9,103,652)
2040	(9,103,652)	(3,686,883)	(5,916,365)	2,025	3,860.10	7,816,703	(7,203,313)	(338,556)	(7,541,869)
2041	(7,541,869)	(3,676,633)	(6,076,914)	1,879	3,975.90	7,470,722	(6,148,060)	(288,959)	(6,437,019)
2042	(6,437,019)	(3,577,812)	(6,090,986)	1,879	4,095.18	7,694,844	(4,833,161)	(227,159)	(5,060,320)
2043	(5,060,320)	(3,567,960)	(6,256,440)	1,879	4,218.04	7,925,689	(3,391,070)	(159,380)	(3,550,450)
2044	(3,550,450)	(3,647,072)	(6,587,018)	1,879	4,344.58	8,163,460	(1,974,008)	(92,778)	(2,066,787)
2045	(2,066,787)	(3,637,603)	(6,767,012)	1,879	4,474.91	8,408,364	(425,435)	(19,995)	(445,430)
2046	(445,430)	(3,628,319)	(6,952,234)	1,836	4,609.16	8,462,421	1,064,757	31,943	1,096,700
2047	1,096,700	(3,530,446)	(6,967,640)	1,838	4,747.44	8,725,788	2,854,848	85,645	2,940,493
2048	2,940,493	(3,521,522)	(7,158,530)	1,838	4,889.86	8,987,562	4,769,526	143,086	4,912,612
2049	4,912,612	(3,601,545)	(7,540,835)	1,838	5,036.56	9,257,189	6,628,966	198,869	6,827,835
2050	6,827,835	(3,592,968)	(7,748,563)	1,839	5,187.65	9,540,092	8,619,364	258,581	8,877,945
2051	8,877,945	(3,584,559)	(7,962,341)	-	5,343.28	-	915,603	27,468	943,072
2052	943,072	(412,195)	(943,072)	-	5,503.58	-	0	0	0
Total		-\$130,617,787	-\$190,131,406	\$55,554		\$197,635,103		-\$6,299,972	



Schedule G-2
City of Kingston
Cash-Flow Calculation - Services Related to a Highway (Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Sq. Ft. of Gross Floor Area	\$1.432	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%		per sq.ft. per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	(155,063)	(402,173)	(402,173)	569,160	1.432	815,080	257,844	7,735	265,579
2025	265,579	(983,080)	(1,012,572)	569,160	1.475	839,532	92,539	2,776	95,315
2026	95,315	(988,857)	(1,049,078)	569,160	1.519	864,718	(89,044)	(4,185)	(93,229)
2027	(93,229)	(765,248)	(836,207)	569,160	1.565	890,660	(38,777)	(1,823)	(40,599)
2028	(40,599)	(773,004)	(870,023)	569,160	1.612	917,380	6,757	203	6,960
2029	6,960	(859,646)	(996,566)	569,160	1.660	944,901	(44,704)	(2,101)	(46,806)
2030	(46,806)	(507,591)	(606,090)	569,160	1.710	973,248	320,352	9,611	329,963
2031	329,963	(1,323,220)	(1,627,394)	569,160	1.761	1,002,446	(294,986)	(13,864)	(308,850)
2032	(308,850)	(859,289)	(1,088,522)	569,160	1.814	1,032,519	(364,853)	(17,148)	(382,001)
2033	(382,001)	(756,452)	(986,999)	569,160	1.869	1,063,495	(305,506)	(14,359)	(319,864)
2034	(319,864)	(742,168)	(997,411)	342,975	1.925	660,086	(657,189)	(30,888)	(688,077)
2035	(688,077)	(489,167)	(677,121)	342,975	1.982	679,889	(685,310)	(32,210)	(717,519)
2036	(717,519)	(487,687)	(695,325)	342,975	2.042	700,285	(712,559)	(33,490)	(746,049)
2037	(746,049)	(474,630)	(697,010)	342,975	2.103	721,294	(721,765)	(33,923)	(755,688)
2038	(755,688)	(473,207)	(715,769)	342,975	2.166	742,933	(728,524)	(34,241)	(762,765)
2039	(762,765)	(483,420)	(753,152)	342,975	2.231	765,221	(750,696)	(35,283)	(785,979)
2040	(785,979)	(482,053)	(773,553)	342,975	2.298	788,177	(771,355)	(36,254)	(807,608)
2041	(807,608)	(480,713)	(794,545)	342,975	2.367	811,823	(790,330)	(37,146)	(827,476)
2042	(827,476)	(467,792)	(796,385)	407,055	2.438	992,405	(631,455)	(29,678)	(661,134)
2043	(661,134)	(466,504)	(818,017)	407,055	2.511	1,022,177	(456,974)	(21,478)	(478,451)
2044	(478,451)	(476,848)	(861,240)	407,055	2.586	1,052,843	(286,848)	(13,482)	(300,330)
2045	(300,330)	(475,609)	(884,774)	407,055	2.664	1,084,428	(100,676)	(4,732)	(105,408)
2046	(105,408)	(474,396)	(908,991)	407,056	2.744	1,116,964	102,565	3,077	105,642
2047	105,642	(461,599)	(911,005)	407,056	2.826	1,150,472	345,109	10,353	355,462
2048	355,462	(460,432)	(935,964)	407,056	2.911	1,184,987	604,485	18,135	622,619
2049	622,619	(470,895)	(985,949)	407,056	2.998	1,220,536	857,206	25,716	882,922
2050	882,922	(469,774)	(1,013,110)	407,056	3.088	1,257,152	1,126,965	33,809	1,160,774
2051	1,160,774	(468,674)	(1,041,061)		3.181	-	119,713	3,591	123,305
2052	123,305	(53,894)	(123,305)		3.276	-	0	0	0
Total		-\$17,078,022	-\$24,859,312	\$12,098,900		\$25,295,652		-\$281,277	

Note: Numbers may not add due to rounding



Schedule G-3
City of Kingston
Cash-Flow Calculation - Services Related to a Highway (Non-Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Sq. Ft. of Gross Floor Area	\$4.288	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%		per sq.ft. per Year Inflated at) Starting in 2024			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	(411,396)	(1,067,000)	(1,067,000)	490,530	4.288	2,103,317	624,922	18,748	643,670
2025	643,670	(2,608,193)	(2,686,439)	490,530	4.416	2,166,417	123,647	3,709	127,357
2026	127,357	(2,623,520)	(2,783,292)	490,530	4.549	2,231,409	(424,526)	(19,953)	(444,479)
2027	(444,479)	(2,030,268)	(2,218,529)	490,530	4.685	2,298,352	(364,656)	(17,139)	(381,795)
2028	(381,795)	(2,050,845)	(2,308,245)	490,530	4.826	2,367,302	(322,737)	(15,169)	(337,906)
2029	(337,906)	(2,280,714)	(2,643,973)	490,530	4.971	2,438,321	(543,557)	(25,547)	(569,105)
2030	(569,105)	(1,346,682)	(1,608,009)	490,530	5.120	2,511,471	334,357	10,031	344,388
2031	344,388	(3,510,615)	(4,317,614)	490,530	5.274	2,586,815	(1,386,411)	(65,161)	(1,451,572)
2032	(1,451,572)	(2,279,767)	(2,887,941)	490,530	5.432	2,664,419	(1,675,094)	(78,729)	(1,753,823)
2033	(1,753,823)	(2,006,932)	(2,618,591)	490,530	5.595	2,744,352	(1,628,062)	(76,519)	(1,704,581)
2034	(1,704,581)	(1,969,033)	(2,646,216)	358,051	5.763	2,063,271	(2,287,526)	(107,514)	(2,395,039)
2035	(2,395,039)	(1,297,800)	(1,796,459)	358,051	5.935	2,125,170	(2,066,329)	(97,117)	(2,163,447)
2036	(2,163,447)	(1,293,875)	(1,844,756)	358,051	6.113	2,188,925	(1,819,278)	(85,506)	(1,904,784)
2037	(1,904,784)	(1,259,233)	(1,849,226)	358,051	6.297	2,254,592	(1,499,417)	(70,473)	(1,569,890)
2038	(1,569,890)	(1,255,459)	(1,898,995)	358,051	6.486	2,322,230	(1,146,654)	(53,893)	(1,200,547)
2039	(1,200,547)	(1,282,553)	(1,998,176)	358,051	6.680	2,391,897	(806,826)	(37,921)	(844,747)
2040	(844,747)	(1,278,927)	(2,052,302)	358,051	6.881	2,463,654	(433,395)	(20,370)	(453,764)
2041	(453,764)	(1,275,371)	(2,107,994)	358,051	7.087	2,537,564	(24,195)	(1,137)	(25,332)
2042	(25,332)	(1,241,092)	(2,112,875)	326,698	7.300	2,384,821	246,614	7,398	254,012
2043	254,012	(1,237,674)	(2,170,269)	326,698	7.519	2,456,365	540,109	16,203	556,312
2044	556,312	(1,265,117)	(2,284,942)	326,698	7.744	2,530,056	801,426	24,043	825,469
2045	825,469	(1,261,832)	(2,347,379)	326,698	7.977	2,605,958	1,084,048	32,521	1,116,570
2046	1,116,570	(1,258,611)	(2,411,630)	326,699	8.216	2,684,145	1,389,085	41,673	1,430,758
2047	1,430,758	(1,224,661)	(2,416,974)	326,699	8.462	2,764,669	1,778,453	53,354	1,831,807
2048	1,831,807	(1,221,565)	(2,483,191)	326,700	8.716	2,847,618	2,196,234	65,887	2,262,121
2049	2,262,121	(1,249,324)	(2,615,807)	326,701	8.978	2,933,056	2,579,370	77,381	2,656,751
2050	2,656,751	(1,246,349)	(2,687,865)	326,701	9.247	3,021,047	2,989,933	89,698	3,079,631
2051	3,079,631	(1,243,432)	(2,762,022)		9.525	-	317,610	9,528	327,138
2052	327,138	(142,984)	(327,138)		9.810	-	0	0	0
Total		-\$45,309,430	-\$65,953,847	\$10,710,000		\$66,687,216		-\$321,973	

Note: Numbers may not add due to rounding



Schedule G-4
City of Kingston
Cash-Flow Calculation - Fire Protection Services (Residential)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Population Growth	\$589.45	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7% D.C. Reserve Fund Interest Earnings/ (Cost)	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost (incl. Incline Adjustment)	Project Cost Inflated at 3%		Per Capita per Year Inflated at (3%) Starting in 2024				
2024	(68,924)	(97,817)	(97,817)	2,515	\$589.45	1,482,461	1,315,720	39,472	1,355,192
2025	1,355,192	(3,552,666)	(3,659,246)	2,515	607.13	1,526,935	(777,119)	(36,525)	(813,643)
2026	(813,643)	(4,672,171)	(4,956,706)	2,179	625.35	1,362,627	(4,407,722)	(207,163)	(4,614,885)
2027	(4,614,885)	(4,074,702)	(4,452,537)	2,179	644.11	1,403,506	(7,663,915)	(360,204)	(8,024,119)
2028	(8,024,119)	(115,506)	(130,003)	2,179	663.43	1,445,611	(6,708,511)	(315,300)	(7,023,811)
2029	(7,023,811)	(115,506)	(133,903)	2,179	683.33	1,488,980	(5,668,735)	(266,431)	(5,935,165)
2030	(5,935,165)	-	-	2,179	703.83	1,533,649	(4,401,516)	(206,871)	(4,608,387)
2031	(4,608,387)	-	-	2,158	724.95	1,564,435	(3,043,953)	(143,066)	(3,187,019)
2032	(3,187,019)	(4,043)	(5,122)	2,156	746.69	1,609,874	(1,582,266)	(74,366)	(1,656,632)
2033	(1,656,632)	-	-	2,154	769.10	1,656,632	0	0	0
Total		-\$12,632,412	-\$97,817	22,393		\$15,074,712		-\$1,570,454	

Note: Numbers may not add due to rounding



Table G-5
City of Kingston
Cash-Flow Calculation - Fire Protection Services (Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Sq. Ft. of Gross Floor Area	\$0.342	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%		per sq.ft. per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	(10,027)	(14,403)	(14,403)	569,160	0.342	194,723	170,293	5,109	175,402
2025	175,402	(523,109)	(538,802)	569,160	0.352	200,565	(162,835)	(7,653)	(170,488)
2026	(170,488)	(687,949)	(729,845)	569,160	0.363	206,582	(693,752)	(32,606)	(726,358)
2027	(726,358)	(599,975)	(655,609)	569,160	0.374	212,779	(1,169,188)	(54,952)	(1,224,140)
2028	(1,224,140)	(17,008)	(19,142)	569,160	0.385	219,163	(1,024,119)	(48,134)	(1,072,253)
2029	(1,072,253)	(17,008)	(19,716)	569,160	0.397	225,738	(866,231)	(40,713)	(906,944)
2030	(906,944)	-	-	569,160	0.409	232,510	(674,434)	(31,698)	(706,133)
2031	(706,133)	-	-	569,160	0.421	239,485	(466,648)	(21,932)	(488,580)
2032	(488,580)	(595)	(754)	569,160	0.433	246,670	(242,665)	(11,405)	(254,070)
2033	(254,070)	-	-	569,160	0.446	254,070	0	0	0
Total		-\$1,860,047	-\$1,978,272	5,691,600		\$2,232,285		-\$243,985	

Note: Numbers may not add due to rounding



Table G-6
City of Kingston
Cash-Flow Calculation - Fire Protection Services (Non-Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Sq. Ft. of Gross Floor Area	\$1.009	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%		per sq.ft. per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	(25,479)	(36,597)	(36,597)	490,530	1.009	494,776	432,701	12,981	445,682
2025	445,682	(1,329,177)	(1,369,053)	490,530	1.039	509,620	(413,751)	(19,446)	(433,198)
2026	(433,198)	(1,748,023)	(1,854,478)	490,530	1.070	524,908	(1,762,767)	(82,850)	(1,845,617)
2027	(1,845,617)	(1,524,489)	(1,665,851)	490,530	1.102	540,655	(2,970,812)	(139,628)	(3,110,441)
2028	(3,110,441)	(43,215)	(48,639)	490,530	1.135	556,875	(2,602,204)	(122,304)	(2,724,508)
2029	(2,724,508)	(43,215)	(50,098)	490,530	1.169	573,581	(2,201,024)	(103,448)	(2,304,473)
2030	(2,304,473)	-	-	490,530	1.204	590,789	(1,713,684)	(80,543)	(1,794,227)
2031	(1,794,227)	-	-	490,530	1.241	608,513	(1,185,714)	(55,729)	(1,241,443)
2032	(1,241,443)	(1,513)	(1,916)	490,530	1.278	626,768	(616,591)	(28,980)	(645,571)
2033	(645,571)	-	-	490,530	1.316	645,571	0	0	0
Total		-\$4,726,229	-\$5,026,631	4,905,300		\$5,672,057		-\$619,947	

Note: Numbers may not add due to rounding



Table G-7
City of Kingston
Cash-Flow Calculation - Policing Services (Residential)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Population Growth	\$117.82	Anticipated Revenues	Annual Suplus/ (Dficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost (incl. Incline Adjustment)	Project Cost Inflated at 3%		Per Capita per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings/ (Cost)	
2024	234,977	(86,737)	(86,737)	2,515	\$117.82	296,315	444,555	13,337	457,892
2025	457,892	(224,878)	(231,624)	2,515	121.35	305,205	531,473	15,944	547,417
2026	547,417	(250,838)	(266,114)	2,179	124.99	272,363	553,666	16,610	570,276
2027	570,276	(249,456)	(272,587)	2,179	128.74	280,534	578,222	17,347	595,569
2028	595,569	(248,101)	(279,240)	2,179	132.61	288,950	605,278	18,158	623,437
2029	623,437	(246,773)	(286,078)	2,179	136.58	297,618	634,977	19,049	654,026
2030	654,026	(189,837)	(226,675)	2,179	140.68	306,547	733,898	22,017	755,915
2031	755,915	(188,560)	(231,905)	2,158	144.90	312,700	836,710	25,101	861,811
2032	861,811	(187,308)	(237,277)	2,156	149.25	321,783	946,317	28,390	974,707
2033	974,707	(657,159)	(857,444)	2,154	153.73	331,129	448,392	13,452	461,843
2034	461,843	(60,148)	(80,834)	-	158.34	-	381,009	11,430	392,439
2035	392,439	(58,969)	(81,627)	-	163.09	-	310,813	9,324	320,137
2036	320,137	(57,813)	(82,427)	-	167.98	-	237,710	7,131	244,841
2037	244,841	(56,679)	(83,235)	-	173.02	-	161,606	4,848	166,454
2038	166,454	(55,568)	(84,051)	-	178.21	-	82,403	2,472	84,875
2039	84,875	(54,478)	(84,875)	-	183.56	-	0	0	0
Total		-\$2,873,302	-\$3,472,729	22,393		\$3,013,142		\$224,611	

Note: Numbers may not add due to rounding



Table G-8
City of Kingston
Cash-Flow Calculation - Policing Services (Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Sq. Ft. of Gross Floor Area	\$0.071	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%		per sq.ft. per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	34,186	(13,260)	(13,260)	569,160	0.071	40,507	61,432	1,843	63,275
2025	63,275	(34,378)	(35,409)	569,160	0.073	41,722	69,588	2,088	71,676
2026	71,676	(38,346)	(40,682)	569,160	0.076	42,973	73,967	2,219	76,186
2027	76,186	(38,135)	(41,671)	569,160	0.078	44,263	78,778	2,363	81,141
2028	81,141	(37,928)	(42,688)	569,160	0.080	45,590	84,043	2,521	86,564
2029	86,564	(37,725)	(43,734)	569,160	0.083	46,958	89,789	2,694	92,483
2030	92,483	(29,021)	(34,653)	569,160	0.085	48,367	106,197	3,186	109,383
2031	109,383	(28,826)	(35,452)	569,160	0.088	49,818	123,749	3,712	127,461
2032	127,461	(28,634)	(36,273)	569,160	0.090	51,312	142,500	4,275	146,775
2033	146,775	(100,462)	(131,080)	569,160	0.093	52,852	68,547	2,056	70,603
2034	70,603	(9,195)	(12,357)	-	0.096	-	58,246	1,747	59,993
2035	59,993	(9,015)	(12,479)	-	0.099	-	47,515	1,425	48,940
2036	48,940	(8,838)	(12,601)	-	0.101	-	36,339	1,090	37,430
2037	37,430	(8,665)	(12,724)	-	0.105	-	24,705	741	25,446
2038	25,446	(8,495)	(12,849)	-	0.108	-	12,597	378	12,975
2039	12,975	(8,328)	(12,975)	-	0.111	-	(0)	(0)	(0)
Total		-\$439,251	-\$530,887	5,691,600		\$464,362		\$32,340	

Note: Numbers may not add due to rounding



Table G-9
City of Kingston
Cash-Flow Calculation - Policing Services (Non-Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Sq. Ft. of Gross Floor Area	\$0.210	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%		per sq.ft. per Year Inflated at (3% Starting in 2024			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	86,863	(33,692)	(33,692)	490,530	0.210	102,924	156,095	4,683	160,778
2025	160,778	(87,351)	(89,972)	490,530	0.216	106,012	176,818	5,305	182,122
2026	182,122	(97,435)	(103,369)	490,530	0.223	109,192	187,945	5,638	193,584
2027	193,584	(96,898)	(105,883)	490,530	0.229	112,468	200,168	6,005	206,173
2028	206,173	(96,372)	(108,468)	490,530	0.236	115,842	213,547	6,406	219,953
2029	219,953	(95,856)	(111,124)	490,530	0.243	119,317	228,147	6,844	234,991
2030	234,991	(73,740)	(88,049)	490,530	0.251	122,896	269,838	8,095	277,933
2031	277,933	(73,244)	(90,081)	490,530	0.258	126,583	314,436	9,433	323,869
2032	323,869	(72,758)	(92,167)	490,530	0.266	130,381	362,082	10,862	372,945
2033	372,945	(255,266)	(333,064)	490,530	0.274	134,292	174,173	5,225	179,398
2034	179,398	(23,364)	(31,399)	-	0.282	-	147,999	4,440	152,439
2035	152,439	(22,906)	(31,707)	-	0.290	-	120,732	3,622	124,354
2036	124,354	(22,457)	(32,018)	-	0.299	-	92,336	2,770	95,106
2037	95,106	(22,016)	(32,332)	-	0.308	-	62,774	1,883	64,657
2038	64,657	(21,585)	(32,649)	-	0.317	-	32,009	960	32,969
2039	32,969	(21,161)	(32,969)	-	0.327	-	(0)	(0)	(0)
Total		-\$1,116,102	-\$1,348,942	4,905,300		\$1,179,907		\$82,173	

Note: Numbers may not add due to rounding



Table G-10
City of Kingston
Cash-Flow Calculation - Parks and Recreation Services (Residential)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Population Growth	\$2,489.89	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost (incl. Incline Adjustment)	Project Cost Inflated at 3%		Per Capita per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings/ (Cost)	
2024	4,130,315	(5,654,178)	(5,654,178)	2,515	\$2,489.89	6,262,068	4,738,205	142,146	4,880,351
2025	4,880,351	(15,392,144)	(15,853,909)	2,515	2,564.58	6,449,930	(4,523,628)	(212,611)	(4,736,239)
2026	(4,736,239)	(2,514,557)	(2,667,693)	2,179	2,641.52	5,755,876	(1,648,056)	(77,459)	(1,725,514)
2027	(1,725,514)	(10,489,505)	(11,462,165)	2,179	2,720.77	5,928,553	(7,259,127)	(341,179)	(7,600,306)
2028	(7,600,306)	(10,966,598)	(12,343,003)	2,179	2,802.39	6,106,409	(13,836,899)	(650,334)	(14,487,233)
2029	(14,487,233)	(2,307,598)	(2,675,139)	2,179	2,886.46	6,289,601	(10,872,771)	(511,020)	(11,383,791)
2030	(11,383,791)	(4,373,802)	(5,222,548)	2,179	2,973.06	6,478,289	(10,128,049)	(476,018)	(10,604,068)
2031	(10,604,068)	(2,537,218)	(3,120,458)	2,158	3,062.25	6,608,331	(7,116,195)	(334,461)	(7,450,656)
2032	(7,450,656)	(1,550,905)	(1,964,640)	2,156	3,154.12	6,800,273	(2,615,023)	(122,906)	(2,737,929)
2033	(2,737,929)	(3,264,823)	(4,259,854)	2,154	3,248.74	6,997,783	0	0	0
Total		-\$59,051,328	-\$65,223,587	\$22,393		\$63,677,114		-\$2,583,842	

Note: Numbers may not add due to rounding



Table G-11
City of Kingston
Cash-Flow Calculation - Parks and Recreation Services (Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Sq. Ft. of Gross Floor Area	\$0.147	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%		per sq.ft. per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	61,392	(84,745)	(84,745)	569,160	0.147	83,786	60,433	1,813	62,246
2025	62,246	(230,698)	(237,619)	569,160	0.152	86,299	(89,074)	(4,186)	(93,260)
2026	(93,260)	(37,688)	(39,983)	569,160	0.156	88,888	(44,355)	(2,085)	(46,440)
2027	(46,440)	(157,217)	(171,795)	569,160	0.161	91,555	(126,680)	(5,954)	(132,634)
2028	(132,634)	(164,368)	(184,997)	569,160	0.166	94,301	(223,330)	(10,497)	(233,827)
2029	(233,827)	(34,586)	(40,095)	569,160	0.171	97,130	(176,791)	(8,309)	(185,100)
2030	(185,100)	(65,555)	(78,276)	569,160	0.176	100,044	(163,331)	(7,677)	(171,008)
2031	(171,008)	(38,028)	(46,769)	569,160	0.181	103,046	(114,732)	(5,392)	(120,124)
2032	(120,124)	(23,245)	(29,446)	569,160	0.186	106,137	(43,433)	(2,041)	(45,474)
2033	(45,474)	(48,933)	(63,847)	569,160	0.192	109,321	(0)	(0)	-
Total		-\$885,062	-\$977,572	\$5,691,600		\$960,508		-\$44,328	

Note: Numbers may not add due to rounding



Table G-12
City of Kingston
Cash-Flow Calculation - Parks and Recreation Services (Non-Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Sq. Ft. of Gross Floor Area	\$0.434	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%		per sq.ft. per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	155,993	(215,330)	(215,330)	490,530	0.434	212,893	153,555	4,607	158,162
2025	158,162	(586,184)	(603,770)	490,530	0.447	219,279	(226,329)	(10,637)	(236,966)
2026	(236,966)	(95,763)	(101,595)	490,530	0.460	225,858	(112,703)	(5,297)	(118,000)
2027	(118,000)	(399,476)	(436,518)	490,530	0.474	232,633	(321,885)	(15,129)	(337,013)
2028	(337,013)	(417,645)	(470,063)	490,530	0.488	239,612	(567,464)	(26,671)	(594,134)
2029	(594,134)	(87,881)	(101,878)	490,530	0.503	246,801	(449,212)	(21,113)	(470,325)
2030	(470,325)	(166,569)	(198,892)	490,530	0.518	254,205	(415,012)	(19,506)	(434,518)
2031	(434,518)	(96,626)	(118,838)	490,530	0.534	261,831	(291,524)	(13,702)	(305,226)
2032	(305,226)	(59,064)	(74,820)	490,530	0.550	269,686	(110,360)	(5,187)	(115,547)
2033	(115,547)	(124,335)	(162,230)	490,530	0.566	277,776	0	0	0
Total		-\$2,248,873	-\$2,483,933	\$4,905,300		\$2,440,574		-\$112,634	

Note: Numbers may not add due to rounding



Table G-13
City of Kingston
Cash-Flow Calculation - Library Services (Residential)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Population Growth	\$317.74	Anticipated Revenues	Annual Surplus/ (Deficit)	3 / 4.7% D.C. Reserve Fund Interest Earnings/ (Cost)	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost (incl. Incline Adjustment)	Project Cost Inflated at 3%		Per Capita per Year Inflated at (3%) Starting in 2024				
2024	1,906,976	(197,130)	(197,130)	2,515	\$317.74	799,110	2,508,956	75,269	2,584,225
2025	2,584,225	(197,130)	(203,044)	2,515	327.27	823,083	3,204,264	96,128	3,300,392
2026	3,300,392	(197,130)	(209,135)	2,179	337.09	734,514	3,825,771	114,773	3,940,544
2027	3,940,544	(197,130)	(215,409)	2,179	347.20	756,550	4,481,685	134,451	4,616,135
2028	4,616,135	(197,130)	(221,872)	2,179	357.62	779,246	5,173,510	155,205	5,328,715
2029	5,328,715	(7,101,397)	(8,232,465)	2,179	368.34	802,624	(2,101,126)	(98,753)	(2,199,879)
2030	(2,199,879)	(197,130)	(235,384)	2,179	379.40	826,702	(1,608,561)	(75,602)	(1,684,163)
2031	(1,684,163)	(267,870)	(329,447)	2,158	390.78	843,297	(1,170,313)	(55,005)	(1,225,318)
2032	(1,225,318)	(197,130)	(249,718)	2,156	402.50	867,791	(607,245)	(28,541)	(635,786)
2033	(635,786)	(197,130)	(257,210)	2,154	414.58	892,996	(0)	(0)	(0)
Total		-\$8,946,307	-\$10,350,814	22,393		\$8,125,913		\$317,925	

Note: Numbers may not add due to rounding



Table G-14
City of Kingston
Cash-Flow Calculation - Library Services (Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Developmet Related Expenditures	Sq. Ft. of Gross Floor Area	\$0.019	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%		per sq.ft. per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	28,345	(2,951)	(2,951)	569,160	0.019	10,679	36,073	1,082	37,155
2025	37,155	(2,951)	(3,040)	569,160	0.019	10,999	45,114	1,353	46,468
2026	46,468	(2,951)	(3,131)	569,160	0.020	11,329	54,666	1,640	56,306
2027	56,306	(2,951)	(3,225)	569,160	0.021	11,669	64,751	1,943	66,693
2028	66,693	(2,951)	(3,322)	569,160	0.021	12,019	75,391	2,262	77,652
2029	77,652	(106,314)	(123,247)	569,160	0.022	12,380	(33,215)	(1,561)	(34,776)
2030	(34,776)	(2,951)	(3,524)	569,160	0.022	12,751	(25,549)	(1,201)	(26,750)
2031	(26,750)	(4,010)	(4,932)	569,160	0.023	13,134	(18,548)	(872)	(19,420)
2032	(19,420)	(2,951)	(3,739)	569,160	0.024	13,528	(9,630)	(453)	(10,083)
2033	(10,083)	(2,951)	(3,851)	569,160	0.024	13,934	-	-	-
Total		-\$133,934	-\$154,961	5,691,600		\$122,422		\$4,194	

Note: Numbers may not add due to rounding



Table G-15
City of Kingston
Cash-Flow Calculation - Library Services (Non-Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Developmet Related Expenditures	Sq. Ft. of Gross Floor Area	\$0.055	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%		per sq.ft. per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	72,022	(7,499)	(7,499)	490,530	0.055	27,134	91,658	2,750	94,408
2025	94,408	(7,499)	(7,724)	490,530	0.057	27,948	114,632	3,439	118,071
2026	118,071	(7,499)	(7,955)	490,530	0.059	28,787	138,903	4,167	143,070
2027	143,070	(7,499)	(8,194)	490,530	0.060	29,650	164,526	4,936	169,462
2028	169,462	(7,499)	(8,440)	490,530	0.062	30,540	191,562	5,747	197,309
2029	197,309	(270,136)	(313,161)	490,530	0.064	31,456	(84,397)	(3,967)	(88,363)
2030	(88,363)	(7,499)	(8,954)	490,530	0.066	32,400	(64,917)	(3,051)	(67,968)
2031	(67,968)	(10,190)	(12,532)	490,530	0.068	33,372	(47,129)	(2,215)	(49,344)
2032	(49,344)	(7,499)	(9,499)	490,530	0.070	34,373	(24,470)	(1,150)	(25,620)
2033	(25,620)	(7,499)	(9,784)	490,530	0.072	35,404	0	0	0
Total		-\$340,316	-\$393,743	4,905,300		\$311,065		\$10,656	

Note: Numbers may not add due to rounding



Table G-16
City of Kingston
Cash-Flow Calculation - Transit Services (Residential)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Population Growth	\$460.24	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost (incl. Incline Adjustment)	Project Cost Inflated at 3%		Per Capita per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings/ (Cost)	
2024	652,177	(888,302)	(888,302)	2,515	\$460.24	1,157,502	921,376	27,641	949,018
2025	949,018	(897,340)	(924,261)	2,515	474.05	1,192,227	1,216,984	36,510	1,253,493
2026	1,253,493	(878,209)	(931,691)	2,179	488.27	1,063,936	1,385,737	41,572	1,427,310
2027	1,427,310	(878,209)	(959,642)	2,179	502.92	1,095,854	1,563,521	46,906	1,610,427
2028	1,610,427	(878,209)	(988,431)	2,179	518.00	1,128,729	1,750,724	52,522	1,803,246
2029	1,803,246	(885,861)	(1,026,956)	2,179	533.54	1,162,591	1,938,881	58,166	1,997,048
2030	1,997,048	(2,984,375)	(3,563,500)	2,179	549.55	1,197,469	(368,983)	(17,342)	(386,325)
2031	(386,325)	(885,861)	(1,089,498)	2,158	566.04	1,221,506	(254,317)	(11,953)	(266,270)
2032	(266,270)	(885,861)	(1,122,183)	2,156	583.02	1,256,985	(131,467)	(6,179)	(137,646)
2033	(137,646)	(885,861)	(1,155,848)	2,154	600.51	1,293,494	0	0	0
Total		-\$10,948,088	-\$12,650,312	22,393		\$11,770,293		\$227,843	

Note: Numbers may not add due to rounding



Table G-17
City of Kingston
Cash-Flow Calculation - Transit Services (Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Sq. Ft. of Gross Floor Area	\$0.268	Anticipated Revenues	Annual Surplus/ (Deficit)	% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%		per sq.ft. per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	94,882	(131,073)	(131,073)	569,160	0.268	152,264	116,073	3,482	119,555
2025	119,555	(132,407)	(136,379)	569,160	0.276	156,832	140,007	4,200	144,208
2026	144,208	(129,584)	(137,476)	569,160	0.284	161,537	168,269	5,048	173,317
2027	173,317	(129,584)	(141,600)	569,160	0.292	166,383	198,100	5,943	204,043
2028	204,043	(129,584)	(145,848)	569,160	0.301	171,374	229,569	6,887	236,456
2029	236,456	(130,713)	(151,532)	569,160	0.310	176,516	261,440	7,843	269,283
2030	269,283	(440,359)	(525,812)	569,160	0.319	181,811	(74,718)	(3,512)	(78,230)
2031	(78,230)	(130,713)	(160,761)	569,160	0.329	187,265	(51,725)	(2,431)	(54,156)
2032	(54,156)	(130,713)	(165,584)	569,160	0.339	192,883	(26,857)	(1,262)	(28,119)
2033	(28,119)	(130,713)	(170,551)	569,160	0.349	198,670	0	0	0
Total		-\$1,615,445	-\$1,866,616	5,691,600		\$1,745,535		\$26,199	

Note: Numbers may not add due to rounding



Table G-18
City of Kingston
Cash-Flow Calculation - Transit Services (Non-Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Sq. Ft. of Gross Floor Area	\$0.789	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%		per sq.ft. per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	241,088	(333,047)	(333,047)	490,530	0.789	386,890	294,931	8,848	303,779
2025	303,779	(336,436)	(346,529)	490,530	0.812	398,497	355,748	10,672	366,420
2026	366,420	(329,263)	(349,315)	490,530	0.837	410,452	427,558	12,827	440,384
2027	440,384	(329,263)	(359,794)	490,530	0.862	422,766	503,356	15,101	518,456
2028	518,456	(329,263)	(370,588)	490,530	0.888	435,449	583,317	17,500	600,817
2029	600,817	(332,132)	(385,032)	490,530	0.914	448,512	664,297	19,929	684,226
2030	684,226	(1,118,918)	(1,336,046)	490,530	0.942	461,967	(189,853)	(8,923)	(198,776)
2031	(198,776)	(332,132)	(408,480)	490,530	0.970	475,826	(131,430)	(6,177)	(137,607)
2032	(137,607)	(332,132)	(420,735)	490,530	0.999	490,101	(68,240)	(3,207)	(71,448)
2033	(71,448)	(332,132)	(433,357)	490,530	1.029	504,804	(0)	(0)	(0)
Total		-\$4,104,715	-\$4,742,922	4,905,300		\$4,435,266		\$66,569	

Note: Numbers may not add due to rounding



Table G-19
City of Kingston
Cash-Flow Calculation - Ambulance Services (Residential)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Population Growth	\$107.43	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7% D.C. Reserve Fund Interest Earnings/ (Cost)	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost (incl. Incline Adjustment)	Project Cost Inflated at 3%		Per Capita per Year Inflated at (3%) Starting in 2024				
2024	-	(202,437)	(202,437)	2,515	\$107.43	270,177	67,741	2,032	69,773
2025	69,773	(1,044,212)	(1,075,538)	2,515	110.65	278,283	(727,483)	(34,192)	(761,674)
2026	(761,674)	(495,473)	(525,647)	2,179	113.97	248,338	(1,038,984)	(48,832)	(1,087,816)
2027	(1,087,816)	(20,678)	(22,595)	2,179	117.39	255,788	(854,623)	(40,167)	(894,791)
2028	(894,791)	(159,615)	(179,648)	2,179	120.91	263,461	(810,977)	(38,116)	(849,093)
2029	(849,093)	(154,734)	(179,379)	2,179	124.54	271,365	(757,106)	(35,584)	(792,690)
2030	(792,690)	(99,283)	(118,549)	2,179	128.27	279,506	(631,733)	(29,691)	(661,424)
2031	(661,424)	(74,427)	(91,535)	2,158	132.12	285,117	(467,843)	(21,989)	(489,831)
2032	(489,831)	(48,133)	(60,974)	2,156	136.08	293,398	(257,407)	(12,098)	(269,505)
2033	(269,505)	(24,843)	(32,415)	2,154	140.17	301,920	(0)	(0)	(0)
Total		-\$2,323,834	-\$2,488,717	22,393		\$2,747,354		-\$258,637	

Note: Numbers may not add due to rounding



Table G-20
City of Kingston
Cash-Flow Calculation - Ambulance Services (Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Sq. Ft. of Gross Floor Area	\$0.063	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%		per sq.ft. per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	-	(30,029)	(30,029)	569,160	0.063	35,755	5,725	172	5,897
2025	5,897	(154,898)	(159,545)	569,160	0.065	36,827	(116,821)	(5,491)	(122,311)
2026	(122,311)	(73,498)	(77,974)	569,160	0.067	37,932	(162,353)	(7,631)	(169,984)
2027	(169,984)	(3,067)	(3,352)	569,160	0.069	39,070	(134,266)	(6,310)	(140,576)
2028	(140,576)	(23,677)	(26,649)	569,160	0.071	40,242	(126,983)	(5,968)	(132,951)
2029	(132,951)	(22,953)	(26,609)	569,160	0.073	41,449	(118,111)	(5,551)	(123,662)
2030	(123,662)	(14,728)	(17,586)	569,160	0.075	42,693	(98,555)	(4,632)	(103,187)
2031	(103,187)	(11,040)	(13,578)	569,160	0.077	43,974	(72,792)	(3,421)	(76,213)
2032	(76,213)	(7,140)	(9,045)	569,160	0.080	45,293	(39,965)	(1,878)	(41,843)
2033	(41,843)	(3,685)	(4,808)	569,160	0.082	46,652	(0)	(0)	(0)
Total		-\$344,717	-\$369,175	5,691,600		\$409,886		-\$40,711	

Note: Numbers may not add due to rounding



Table G-21
City of Kingston
Cash-Flow Calculation - Ambulance Services (Non-Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Sq. Ft. of Gross Floor Area	\$0.185	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%		per sq.ft. per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	-	(76,302)	(76,302)	490,530	0.185	90,850	14,547	436	14,984
2025	14,984	(393,583)	(405,391)	490,530	0.191	93,575	(296,832)	(13,951)	(310,783)
2026	(310,783)	(186,753)	(198,126)	490,530	0.196	96,382	(412,527)	(19,389)	(431,916)
2027	(431,916)	(7,794)	(8,517)	490,530	0.202	99,274	(341,159)	(16,034)	(357,193)
2028	(357,193)	(60,162)	(67,713)	490,530	0.208	102,252	(322,654)	(15,165)	(337,819)
2029	(337,819)	(58,322)	(67,611)	490,530	0.215	105,320	(300,111)	(14,105)	(314,216)
2030	(314,216)	(37,422)	(44,683)	490,530	0.221	108,479	(250,420)	(11,770)	(262,190)
2031	(262,190)	(28,053)	(34,501)	490,530	0.228	111,733	(184,958)	(8,693)	(193,651)
2032	(193,651)	(18,142)	(22,982)	490,530	0.235	115,085	(101,547)	(4,773)	(106,320)
2033	(106,320)	(9,364)	(12,218)	490,530	0.242	118,538	(0)	(0)	(0)
Total		-\$875,897	-\$938,045	4,905,300		\$1,041,488		-\$103,443	

Note: Numbers may not add due to rounding



Table G-22
City of Kingston
Cash-Flow Calculation - Provincial Offences Act, including By-law Enforcement Services (Residential)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Population Growth	\$7.30	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost (incl. Incline Adjustment)	Project Cost Inflated at 3%		Per Capita per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings/ (Cost)	
2024	-	-	-	2,515	\$7.30	18,364	18,364	551	18,915
2025	18,915	(79,200)	(81,576)	2,515	7.52	18,915	(43,747)	(2,056)	(45,803)
2026	(45,803)	-	-	2,179	7.75	16,879	(28,924)	(1,359)	(30,283)
2027	(30,283)	-	-	2,179	7.98	17,386	(12,898)	(606)	(13,504)
2028	(13,504)	(79,200)	(89,140)	2,179	8.22	17,907	(84,737)	(3,983)	(88,720)
2029	(88,720)	-	-	2,179	8.46	18,444	(70,275)	(3,303)	(73,578)
2030	(73,578)	-	-	2,179	8.72	18,998	(54,581)	(2,565)	(57,146)
2031	(57,146)	-	-	2,158	8.98	19,379	(37,767)	(1,775)	(39,542)
2032	(39,542)	-	-	2,156	9.25	19,942	(19,600)	(921)	(20,521)
2033	(20,521)	-	-	2,154	9.53	20,521	(0)	(0)	(0)
Total		-\$158,400	-\$170,716	22,393		\$186,734		-\$16,018	

Note: Numbers may not add due to rounding



Table G-23
City of Kingston
Cash-Flow Calculation - Provincial Offences Act, including By-law Enforcement Services (Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Sq. Ft. of Gross Floor Area	\$0.004	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%		per sq.ft. per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	-	-	-	569,160	0.004	2,383	2,383	72	2,455
2025	2,455	(11,522)	(11,868)	569,160	0.004	2,455	(6,958)	(327)	(7,285)
2026	(7,285)	-	-	569,160	0.004	2,529	(4,757)	(224)	(4,980)
2027	(4,980)	-	-	569,160	0.005	2,604	(2,376)	(112)	(2,487)
2028	(2,487)	(11,522)	(12,969)	569,160	0.005	2,683	(12,773)	(600)	(13,374)
2029	(13,374)	-	-	569,160	0.005	2,763	(10,611)	(499)	(11,110)
2030	(11,110)	-	-	569,160	0.005	2,846	(8,264)	(388)	(8,652)
2031	(8,652)	-	-	569,160	0.005	2,931	(5,721)	(269)	(5,989)
2032	(5,989)	-	-	569,160	0.005	3,019	(2,970)	(140)	(3,110)
2033	(3,110)	-	-	569,160	0.005	3,110	0	0	0
Total		-\$23,045	-\$24,837	5,691,600		\$27,323		-\$2,487	

Note: Numbers may not add due to rounding



Table G-24
City of Kingston
Cash-Flow Calculation - Provincial Offences Act, including By-law Enforcement Services (Non-Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Sq. Ft. of Gross Floor Area	\$0.012	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%		per sq.ft. per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	-	-	-	490,530	0.012	6,056	6,056	182	6,238
2025	6,238	(29,278)	(30,156)	490,530	0.013	6,238	(17,680)	(831)	(18,511)
2026	(18,511)	-	-	490,530	0.013	6,425	(12,086)	(568)	(12,654)
2027	(12,654)	-	-	490,530	0.013	6,618	(6,037)	(284)	(6,320)
2028	(6,320)	(29,278)	(32,952)	490,530	0.014	6,816	(32,456)	(1,525)	(33,982)
2029	(33,982)	-	-	490,530	0.014	7,021	(26,961)	(1,267)	(28,228)
2030	(28,228)	-	-	490,530	0.015	7,231	(20,997)	(987)	(21,984)
2031	(21,984)	-	-	490,530	0.015	7,448	(14,536)	(683)	(15,219)
2032	(15,219)	-	-	490,530	0.016	7,672	(7,547)	(355)	(7,902)
2033	(7,902)	-	-	490,530	0.016	7,902	0	0	0
Total		-\$58,555	-\$63,108	4,905,300		\$69,427		-\$6,318	

Note: Numbers may not add due to rounding



Table G-25
City of Kingston
Cash-Flow Calculation - Waste Diversion Services (Residential)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Population Growth	\$99.75	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost (incl. Incline Adjustment)	Project Cost Inflated at 3%		Per Capita per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings/ (Cost)	
2024	158,066	(72,819)	(72,819)	2,515	\$99.75	250,880	336,128	10,084	346,211
2025	346,211	(258,833)	(266,598)	2,515	102.75	258,407	338,020	10,141	348,161
2026	348,161	(131,161)	(139,149)	2,179	105.83	230,601	439,613	13,188	452,801
2027	452,801	(926,057)	(1,011,928)	2,179	109.00	237,519	(321,608)	(15,116)	(336,723)
2028	(336,723)	(131,161)	(147,623)	2,179	112.27	244,644	(239,702)	(11,266)	(250,968)
2029	(250,968)	(131,161)	(152,051)	2,179	115.64	251,984	(151,036)	(7,099)	(158,134)
2030	(158,134)	(131,161)	(156,613)	2,179	119.11	259,543	(55,204)	(2,595)	(57,799)
2031	(57,799)	(331,831)	(408,110)	2,158	122.68	264,753	(201,156)	(9,454)	(210,610)
2032	(210,610)	(131,161)	(166,151)	2,156	126.36	272,443	(104,318)	(4,903)	(109,221)
2033	(109,221)	(131,161)	(171,135)	2,154	130.16	280,356	0	0	0
Total		-\$2,376,506	-\$2,692,176	\$22,393		\$2,551,129		-\$17,019	

Note: Numbers may not add due to rounding



Table G-23
City of Kingston
Cash-Flow Calculation - Waste Diversion Services (Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Sq. Ft. of Gross Floor Area	\$0.058	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%		per sq.ft. per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	22,996	(10,750)	(10,750)	569,160	0.058	33,052	45,297	1,359	46,656
2025	46,656	(38,212)	(39,358)	569,160	0.060	34,043	41,341	1,240	42,581
2026	42,581	(19,363)	(20,543)	569,160	0.062	35,064	57,103	1,713	58,816
2027	58,816	(136,715)	(149,392)	569,160	0.063	36,116	(54,460)	(2,560)	(57,019)
2028	(57,019)	(19,363)	(21,794)	569,160	0.065	37,200	(41,613)	(1,956)	(43,569)
2029	(43,569)	(19,363)	(22,448)	569,160	0.067	38,316	(27,701)	(1,302)	(29,003)
2030	(29,003)	(19,363)	(23,121)	569,160	0.069	39,465	(12,658)	(595)	(13,253)
2031	(13,253)	(48,989)	(60,250)	569,160	0.071	40,649	(32,854)	(1,544)	(34,398)
2032	(34,398)	(19,363)	(24,529)	569,160	0.074	41,869	(17,058)	(802)	(17,860)
2033	(17,860)	(19,363)	(25,265)	569,160	0.076	43,125	0	0	0
Total		-\$350,846	-\$397,449	\$5,691,600		\$378,899		-\$4,446	

Note: Numbers may not add due to rounding



Table G-24
City of Kingston
Cash-Flow Calculation - Waste Diversion Services (Non-Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Sq. Ft. of Gross Floor Area	\$0.171	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%		per sq.ft. per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	58,432	(27,316)	(27,316)	490,530	0.171	83,981	115,097	3,453	118,550
2025	118,550	(97,093)	(100,006)	490,530	0.176	86,501	105,045	3,151	108,196
2026	108,196	(49,201)	(52,197)	490,530	0.182	89,096	145,095	4,353	149,448
2027	149,448	(347,382)	(379,593)	490,530	0.187	91,769	(138,377)	(6,504)	(144,881)
2028	(144,881)	(49,201)	(55,376)	490,530	0.193	94,522	(105,735)	(4,970)	(110,705)
2029	(110,705)	(49,201)	(57,037)	490,530	0.198	97,357	(70,385)	(3,308)	(73,693)
2030	(73,693)	(49,201)	(58,749)	490,530	0.204	100,278	(32,164)	(1,512)	(33,675)
2031	(33,675)	(124,476)	(153,090)	490,530	0.211	103,286	(83,479)	(3,923)	(87,402)
2032	(87,402)	(49,201)	(62,326)	490,530	0.217	106,385	(43,343)	(2,037)	(45,380)
2033	(45,380)	(49,201)	(64,196)	490,530	0.223	109,577	0	0	0
Total		-\$891,473	-\$1,009,887	\$4,905,300		\$962,752		-\$11,297	

Note: Numbers may not add due to rounding



Table G-25
City of Kingston
Cash-Flow Calculation - Stormwater Services (Residential)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures Nominal Project Cost (incl. Incline Adjustment)	Development Related Expenditures Project Cost Inflated at 3%	Population Growth	\$252.03 Per Capita per Year Inflated at (3%) Starting in 2024	Anticipated revenues	Annual Surplus/ (Deficit)	3% / 4.7% D.C. Reserve Fund Interest Earnings/ (Cost)	D.C. Reserve Fund Closing Balance after Interest
2024	-	(345,228)	(345,228)	1,713	\$252.03	431,727	86,499	2,595	89,093
2025	89,093	(618,805)	(637,370)	1,713	259.59	444,679	(103,598)	(4,869)	(108,467)
2026	(108,467)	(441,632)	(468,527)	1,512	267.38	404,276	(172,718)	(8,118)	(180,835)
2027	(180,835)	(369,329)	(403,576)	1,512	275.40	416,404	(168,007)	(7,896)	(175,903)
2028	(175,903)	(369,329)	(415,683)	1,512	283.66	428,896	(162,690)	(7,646)	(170,337)
2029	(170,337)	(368,678)	(427,399)	1,512	292.17	441,763	(155,972)	(7,331)	(163,303)
2030	(163,303)	(351,742)	(419,998)	1,512	300.94	455,016	(128,285)	(6,029)	(134,314)
2031	(134,314)	(351,742)	(432,598)	1,504	309.96	466,187	(100,726)	(4,734)	(105,460)
2032	(105,460)	(351,742)	(445,576)	1,506	319.26	480,811	(70,225)	(3,301)	(73,526)
2033	(73,526)	(351,742)	(458,944)	1,502	328.84	493,920	(38,549)	(1,812)	(40,361)
2034	(40,361)	(351,742)	(472,712)	1,574	338.71	533,125	20,051	602	20,653
2035	20,653	(351,742)	(486,893)	1,574	348.87	549,118	82,878	2,486	85,364
2036	85,364	(351,742)	(501,500)	1,450	359.33	521,034	104,898	3,147	108,045
2037	108,045	(351,742)	(516,545)	1,450	370.11	536,665	128,166	3,845	132,011
2038	132,011	(351,742)	(532,041)	1,450	381.22	552,765	152,735	4,582	157,317
2039	157,317	(351,742)	(548,003)	1,450	392.65	569,348	178,662	5,360	184,022
2040	184,022	(351,742)	(564,443)	1,450	404.43	586,429	206,008	6,180	212,189
2041	212,189	(351,742)	(581,376)	1,357	416.57	565,281	196,093	5,883	201,976
2042	201,976	(351,742)	(598,817)	1,357	429.06	582,239	185,398	5,562	190,960
2043	190,960	(351,742)	(616,782)	1,356	441.94	599,265	173,443	5,203	178,646
2044	178,646	(307,774)	(555,875)	1,356	455.19	617,243	240,014	7,200	247,215
2045	247,215	(307,774)	(572,551)	1,354	468.85	634,822	309,486	9,285	318,771
2046	318,771	(307,774)	(589,727)	1,332	482.91	643,243	372,286	11,169	383,454
2047	383,454	(307,774)	(607,419)	1,334	497.40	663,535	439,570	13,187	452,757
2048	452,757	(307,774)	(625,642)	1,335	512.32	683,953	511,068	15,332	526,400
2049	526,400	(307,774)	(644,411)	1,335	527.69	704,472	586,461	17,594	604,055
2050	604,055	(307,774)	(663,743)	1,331	543.52	723,432	663,743	19,912	683,656
2051	683,656	(307,774)	(683,656)		559.83	-	(0)	(0)	(0)
Total		-\$9,899,585	-\$14,817,036	39,343		\$14,729,648		\$87,388	

Note: Numbers may not add due to rounding



Table G-26
City of Kingston
Cash-Flow Calculation - Stormwater Services (Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Sq. Ft. of Gross Floor Area	\$0.298	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%		per sq.ft. per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	-	(65,385)	(65,385)	563,720	0.298	168,036	102,651	3,080	105,731
2025	105,731	(117,200)	(120,716)	563,720	0.307	173,077	158,092	4,743	162,835
2026	162,835	(83,644)	(88,738)	563,720	0.316	178,270	252,367	7,571	259,938
2027	259,938	(69,950)	(76,436)	563,720	0.326	183,618	367,119	11,014	378,133
2028	378,133	(69,950)	(78,729)	563,720	0.335	189,126	488,530	14,656	503,186
2029	503,186	(69,826)	(80,948)	563,720	0.346	194,800	617,038	18,511	635,549
2030	635,549	(66,619)	(79,546)	563,720	0.356	200,644	756,647	22,699	779,346
2031	779,346	(66,619)	(81,933)	563,720	0.367	206,663	904,077	27,122	931,199
2032	931,199	(66,619)	(84,391)	563,720	0.378	212,863	1,059,671	31,790	1,091,461
2033	1,091,461	(66,619)	(86,923)	563,720	0.389	219,249	1,223,788	36,714	1,260,502
2034	1,260,502	(66,619)	(89,530)	563,720	0.401	225,827	1,396,798	41,904	1,438,702
2035	1,438,702	(66,619)	(92,216)	89,080	0.413	36,756	1,383,242	41,497	1,424,739
2036	1,424,739	(66,619)	(94,983)	-	0.425	-	1,329,757	39,893	1,369,649
2037	1,369,649	(66,619)	(97,832)	-	0.438	-	1,271,817	38,155	1,309,972
2038	1,309,972	(66,619)	(100,767)	-	0.451	-	1,209,205	36,276	1,245,481
2039	1,245,481	(66,619)	(103,790)	-	0.464	-	1,141,691	34,251	1,175,942
2040	1,175,942	(66,619)	(106,904)	-	0.478	-	1,069,038	32,071	1,101,109
2041	1,101,109	(66,619)	(110,111)	-	0.493	-	990,998	29,730	1,020,728
2042	1,020,728	(66,619)	(113,414)	-	0.507	-	907,314	27,219	934,533
2043	934,533	(66,619)	(116,817)	-	0.523	-	817,716	24,531	842,248
2044	842,248	(58,292)	(105,281)	-	0.538	-	736,967	22,109	759,076
2045	759,076	(58,292)	(108,439)	-	0.555	-	650,637	19,519	670,156
2046	670,156	(58,292)	(111,693)	-	0.571	-	558,463	16,754	575,217
2047	575,217	(58,292)	(115,043)	-	0.588	-	460,174	13,805	473,979
2048	473,979	(58,292)	(118,495)	-	0.606	-	355,484	10,665	366,149
2049	366,149	(58,292)	(122,050)	-	0.624	-	244,099	7,323	251,422
2050	251,422	(58,292)	(125,711)	-	0.643	-	125,711	3,771	129,482
2051	129,482	(58,292)	(129,482)	-	0.662	-	0	0	0
Total		-\$1,874,952	-\$2,806,302	6,290,000		\$2,188,930		\$617,373	

Note: Numbers may not add due to rounding



Table G-27
City of Kingston
Cash-Flow Calculation - Stormwater Services (Non-Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Sq. Ft. of Gross Floor Area	\$0.905	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%		per sq.ft. per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	-	(245,990)	(245,990)	472,340	0.905	427,256	181,266	5,438	186,704
2025	186,704	(440,925)	(454,153)	472,340	0.932	440,074	172,625	5,179	177,803
2026	177,803	(314,681)	(333,845)	472,340	0.960	453,276	297,234	8,917	306,151
2027	306,151	(263,163)	(287,565)	472,340	0.988	466,874	485,460	14,564	500,024
2028	500,024	(263,163)	(296,192)	472,340	1.018	480,880	684,712	20,541	705,253
2029	705,253	(262,699)	(304,540)	472,340	1.049	495,307	896,020	26,881	922,901
2030	922,901	(250,631)	(299,267)	472,340	1.080	510,166	1,133,800	34,014	1,167,814
2031	1,167,814	(250,631)	(308,245)	472,340	1.112	525,471	1,385,040	41,551	1,426,591
2032	1,426,591	(250,631)	(317,492)	472,340	1.146	541,235	1,650,334	49,510	1,699,844
2033	1,699,844	(250,631)	(327,017)	472,340	1.180	557,472	1,930,300	57,909	1,988,209
2034	1,988,209	(250,631)	(336,827)	351,288	1.216	427,040	2,078,422	62,353	2,140,774
2035	2,140,774	(250,631)	(346,932)	351,288	1.252	439,851	2,233,694	67,011	2,300,705
2036	2,300,705	(250,631)	(357,340)	351,288	1.290	453,047	2,396,412	71,892	2,468,304
2037	2,468,304	(250,631)	(368,060)	351,288	1.328	466,638	2,566,882	77,006	2,643,889
2038	2,643,889	(250,631)	(379,102)	351,287	1.368	480,636	2,745,423	82,363	2,827,785
2039	2,827,785	(250,631)	(390,475)	351,287	1.409	495,055	2,932,366	87,971	3,020,337
2040	3,020,337	(250,631)	(402,189)	351,287	1.452	509,907	3,128,054	93,842	3,221,896
2041	3,221,896	(250,631)	(414,255)	351,287	1.495	525,204	3,332,845	99,985	3,432,830
2042	3,432,830	(250,631)	(426,683)	264,500	1.540	407,314	3,413,461	102,404	3,515,865
2043	3,515,865	(250,631)	(439,483)	-	1.586	-	3,076,382	92,291	3,168,674
2044	3,168,674	(219,302)	(396,084)	-	1.634	-	2,772,589	83,178	2,855,767
2045	2,855,767	(219,302)	(407,967)	-	1.683	-	2,447,800	73,434	2,521,234
2046	2,521,234	(219,302)	(420,206)	-	1.733	-	2,101,029	63,031	2,164,059
2047	2,164,059	(219,302)	(432,812)	-	1.785	-	1,731,248	51,937	1,783,185
2048	1,783,185	(219,302)	(445,796)	-	1.839	-	1,337,389	40,122	1,377,510
2049	1,377,510	(219,302)	(459,170)	-	1.894	-	918,340	27,550	945,890
2050	945,890	(219,302)	(472,945)	-	1.951	-	472,945	14,188	487,134
2051	487,134	(219,302)	(487,134)	-	2.009	-	0	0	0
Total		-\$7,053,873	-\$10,557,765	7,798,200		\$9,102,703		\$1,455,062	

Note: Numbers may not add due to rounding



Table G-28
City of Kingston
Cash-Flow Calculation - Water Services (Residential)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Population Growth	\$1,592.50	Anticipated revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost (incl. Incline Adjustment)	Project Cost Inflated at 3%		Per Capita per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings/ (Cost)	
2024	6,676,414	(4,031,007)	(4,031,007)	1,713	\$1,592.50	2,727,945	5,373,352	161,201	5,534,553
2025	5,534,553	(10,084,097)	(10,386,620)	1,713	1,640.27	2,809,784	(2,042,283)	(95,97)	(2,138,271)
2026	(2,138,271)	(9,209,868)	(9,770,749)	1,512	1,689.48	2,554,492	(9,354,528)	(439,63)	(9,794,191)
2027	(9,794,191)	(6,148,822)	(6,718,983)	1,512	1,740.16	2,631,127	(13,882,047)	(652,46)	(14,534,504)
2028	(14,534,504)	(2,693,133)	(3,031,144)	1,512	1,792.37	2,710,061	(14,855,588)	(698,23)	(15,553,800)
2029	(15,553,800)	(2,744,731)	(3,181,896)	1,512	1,846.14	2,791,362	(15,944,334)	(749,34)	(16,693,718)
2030	(16,693,718)	(1,838,213)	(2,194,923)	1,512	1,901.52	2,875,103	(16,013,537)	(752,66)	(16,766,173)
2031	(16,766,173)	(2,055,539)	(2,528,054)	1,504	1,958.57	2,945,688	(16,348,539)	(768,31)	(17,116,921)
2032	(17,116,921)	(1,909,122)	(2,418,419)	1,506	2,017.33	3,038,093	(16,497,247)	(775,31)	(17,272,617)
2033	(17,272,617)	(1,895,790)	(2,473,576)	1,502	2,077.85	3,120,924	(16,625,268)	(781,38)	(17,406,656)
2034	(17,406,656)	(973,655)	(1,308,512)	1,574	2,140.18	3,368,645	(15,346,522)	(721,27)	(16,067,809)
2035	(16,067,809)	(2,034,746)	(2,816,565)	1,574	2,204.39	3,469,705	(15,414,669)	(724,49)	(16,139,158)
2036	(16,139,158)	(1,349,182)	(1,923,611)	1,450	2,270.52	3,292,251	(14,770,518)	(694,24)	(15,464,732)
2037	(15,464,732)	(1,162,750)	(1,707,538)	1,450	2,338.63	3,391,019	(13,781,251)	(647,79)	(14,428,969)
2038	(14,428,969)	(1,150,674)	(1,740,498)	1,450	2,408.79	3,492,750	(12,676,718)	(595,86)	(13,272,524)
2039	(13,272,524)	(1,048,119)	(1,632,936)	1,450	2,481.06	3,597,532	(11,307,928)	(531,43)	(11,839,400)
2040	(11,839,400)	(8,296,235)	(13,313,021)	1,450	2,555.49	3,705,458	(21,446,964)	(1,008,07)	(22,454,971)
2041	(22,454,971)	(692,266)	(1,144,211)	1,357	2,632.15	3,571,832	(20,027,350)	(941,25)	(20,968,636)
2042	(20,968,636)	(904,238)	(1,539,405)	1,357	2,711.12	3,678,986	(18,829,054)	(884,96)	(19,714,019)
2043	(19,714,019)	(572,686)	(1,004,209)	1,356	2,792.45	3,786,564	(16,931,665)	(795,78)	(17,727,453)
2044	(17,727,453)	(766,687)	(1,384,721)	1,356	2,876.22	3,900,161	(15,212,014)	(714,95)	(15,926,979)
2045	(15,926,979)	(1,239,724)	(2,306,252)	1,354	2,962.51	4,011,240	(14,221,990)	(668,44)	(14,890,423)
2046	(14,890,423)	(756,022)	(1,448,616)	1,332	3,051.39	4,064,447	(12,274,593)	(576,96)	(12,851,499)
2047	(12,851,499)	(801,960)	(1,582,738)	1,334	3,142.93	4,192,666	(10,241,570)	(481,354)	(10,722,924)
2048	(10,722,924)	(272,148)	(553,221)	1,335	3,237.22	4,321,684	(6,954,462)	(326,860)	(7,281,321)
2049	(7,281,321)	(316,209)	(662,071)	1,335	3,334.33	4,451,334	(3,492,058)	(164,127)	(3,656,185)
2050	(3,656,185)	(424,258)	(914,952)	1,331	3,434.36	4,571,137	(0)	(0)	(0)
2051	(0)	-	-	-	3,537.39	-	(0)	(0)	(0)
Total		-\$65,371,883	-\$83,718,447	39,343		\$93,071,989		-\$16,029,956	

Note: Numbers may not add due to rounding



Table G-29
City of Kingston
Cash-Flow Calculation - Water Services (Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Sq. Ft. of Gross Floor Area	\$1.780	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%		per sq.ft. per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interst Earnings /(Cost)	
2024	1,243,257	(766,593)	(766,593)	563,720	1.780	1,003,544	1,480,209	44,406	1,524,615
2025	1,524,615	(1,917,733)	(1,975,265)	563,720	1.834	1,033,650	583,000	17,490	600,490
2026	600,490	(1,751,477)	(1,858,142)	563,720	1.889	1,064,660	(192,992)	(9,071)	(202,063)
2027	(202,063)	(1,169,346)	(1,277,776)	563,720	1.945	1,096,599	(383,239)	(18,012)	(401,251)
2028	(401,251)	(512,164)	(576,445)	563,720	2.004	1,129,497	151,801	4,554	156,356
2029	156,356	(521,976)	(605,114)	563,720	2.064	1,163,382	714,624	21,439	736,063
2030	736,063	(349,580)	(417,417)	563,720	2.126	1,198,284	1,516,929	45,508	1,562,437
2031	1,562,437	(390,910)	(480,770)	563,720	2.189	1,234,232	2,315,900	69,477	2,385,377
2032	2,385,377	(363,065)	(459,920)	563,720	2.255	1,271,259	3,196,715	95,901	3,292,617
2033	3,292,617	(360,530)	(470,410)	563,720	2.323	1,309,397	4,131,604	23,948	4,255,552
2034	4,255,552	(185,164)	(248,845)	563,720	2.392	1,348,679	5,355,386	60,662	5,516,048
2035	5,516,048	(386,956)	(535,637)	89,080	2.464	219,514	5,199,925	55,998	5,355,923
2036	5,355,923	(256,579)	(365,821)	-	2.538	-	4,990,102	49,703	5,139,805
2037	5,139,805	(221,125)	(324,729)	-	2.614	-	4,815,076	44,452	4,959,528
2038	4,959,528	(218,828)	(330,997)	-	2.693	-	4,628,531	38,856	4,767,387
2039	4,767,387	(199,325)	(310,542)	-	2.774	-	4,456,845	33,705	4,590,550
2040	4,590,550	(1,577,728)	(2,531,790)	-	2.857	-	2,058,760	61,763	2,120,523
2041	2,120,523	(131,651)	(217,599)	-	2.942	-	1,902,924	57,088	1,960,012
2042	1,960,012	(171,963)	(292,755)	-	3.031	-	1,667,257	50,018	1,717,275
2043	1,717,275	(108,910)	(190,974)	-	3.122	-	1,526,300	45,789	1,572,089
2044	1,572,089	(145,804)	(263,338)	-	3.215	-	1,308,751	39,263	1,348,014
2045	1,348,014	(235,763)	(438,589)	-	3.312	-	909,425	27,283	936,708
2046	936,708	(143,776)	(275,489)	-	3.411	-	661,219	19,837	681,055
2047	681,055	(152,512)	(300,996)	-	3.513	-	380,060	11,402	391,461
2048	391,461	(51,755)	(105,208)	-	3.619	-	286,253	8,588	294,841
2049	294,841	(60,135)	(125,909)	-	3.727	-	168,932	5,068	174,000
2050	174,000	(80,683)	(174,000)	-	3.839	-	(0)	(0)	(0)
2051	(0)	-	-	-	3.954	-	(0)	(0)	(0)
Total		-\$12,432,029	-\$15,921,068	6,290,000		\$13,072,698		\$1,605,113	

Note: Numbers may not add due to rounding



Table G-30
City of Kingston
Cash-Flow Calculation - Water Services (Non-Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Sq. t. of Gross Floor Area	\$5.462	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%		per sq.ft. per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	4,677,336	(2,884,045)	(2,884,045)	472,340	5.462	2,580,017	4,373,308	131,199	4,504,507
2025	4,504,507	(7,214,821)	(7,431,265)	472,340	5.626	2,657,418	(269,341)	(12,659)	(282,000)
2026	(282,000)	(6,589,341)	(6,990,632)	472,340	5.795	2,737,140	(4,535,492)	(213,168)	(4,748,660)
2027	(4,748,660)	(4,399,268)	(4,807,199)	472,340	5.969	2,819,254	(6,736,605)	(316,620)	(7,053,225)
2028	(7,053,225)	(1,926,843)	(2,168,679)	472,340	6.148	2,903,832	(6,318,072)	(296,949)	(6,615,021)
2029	(6,615,021)	(1,963,760)	(2,276,536)	472,340	6.332	2,990,947	(5,900,610)	(277,329)	(6,177,939)
2030	(6,177,939)	(1,315,178)	(1,570,391)	472,340	6.522	3,080,675	(4,667,655)	(219,380)	(4,887,034)
2031	(4,887,034)	(1,470,667)	(1,808,735)	472,340	6.718	3,173,096	(3,522,674)	(165,566)	(3,688,239)
2032	(3,688,239)	(1,365,911)	(1,730,295)	472,340	6.919	3,268,288	(2,150,246)	(101,062)	(2,251,307)
2033	(2,251,307)	(1,356,372)	(1,769,757)	472,340	7.127	3,366,337	(654,728)	(30,772)	(685,500)
2034	(685,500)	(696,617)	(936,195)	351,288	7.341	2,578,715	957,021	28,711	985,732
2035	985,732	(1,455,790)	(2,015,154)	351,288	7.561	2,656,077	1,626,654	48,800	1,675,454
2036	1,675,454	(965,293)	(1,376,277)	351,288	7.788	2,735,759	3,034,937	91,048	3,125,985
2037	3,125,985	(831,907)	(1,221,684)	351,288	8.021	2,817,832	4,722,133	141,664	4,863,797
2038	4,863,797	(823,268)	(1,245,266)	351,287	8.262	2,902,359	6,520,889	195,627	6,716,516
2039	6,716,516	(749,893)	(1,168,309)	351,287	8.510	2,989,429	8,537,636	256,129	8,793,765
2040	8,793,765	(5,935,668)	(9,525,004)	351,287	8.765	3,079,112	2,347,873	70,436	2,418,310
2041	2,418,310	(495,292)	(818,643)	351,287	9.028	3,171,486	4,771,152	143,135	4,914,287
2042	4,914,287	(646,951)	(1,101,391)	264,500	9.299	2,459,595	6,272,491	188,175	6,460,666
2043	6,460,666	(409,737)	(718,477)	-	9.578	-	5,742,189	172,266	5,914,455
2044	5,914,455	(548,538)	(990,720)	-	9.865	-	4,923,735	147,712	5,071,447
2045	5,071,447	(886,979)	(1,650,043)	-	10.161	-	3,421,404	102,642	3,524,046
2046	3,524,046	(540,907)	(1,036,435)	-	10.466	-	2,487,611	74,628	2,562,240
2047	2,562,240	(573,775)	(1,132,394)	-	10.780	-	1,429,846	42,895	1,472,741
2048	1,472,741	(194,713)	(395,810)	-	11.104	-	1,076,931	32,308	1,109,238
2049	1,109,238	(226,236)	(473,689)	-	11.437	-	635,550	19,066	654,616
2050	654,616	(303,542)	(654,616)	-	11.780	-	0	0	0
2051	0	-	-	-	12.133	-	0	0	0
Total		-\$46,771,311	-\$59,897,640	7,798,200		\$54,967,368		\$252,936	

Note: Numbers may not add due to rounding



Table G-31
City of Kingston
Cash-Flow Calculation - Wastewater Services (Residential)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Population Growth	\$3,211.11	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost (incl. Incline Adjustment)	Project Cost Inflated at 3%		Per Capita per ear Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings/ (Cost)	
2024	1,851,320	(5,499,674)	(5,499,674)	1,713	\$3,211.11	5,500,638	1,852,285	55,569	1,907,853
2025	1,907,853	(8,151,484)	(8,396,029)	1,713	3,307.45	5,665,657	(822,518)	(38,658)	(861,176)
2026	(861,176)	(9,649,159)	(10,236,793)	1,512	3,406.67	5,150,886	(5,947,083)	(279,513)	(6,226,596)
2027	(6,226,596)	(7,835,572)	(8,562,141)	1,512	3,508.87	5,305,413	(9,483,324)	(445,716)	(9,929,040)
2028	(9,929,040)	(10,480,483)	(11,795,876)	1,512	3,614.14	5,464,575	(16,260,341)	(764,236)	(17,024,577)
2029	(17,024,577)	(9,021,452)	(10,458,336)	1,512	3,722.56	5,628,512	(21,854,401)	(1,027,157)	(22,881,558)
2030	(22,881,558)	(7,339,629)	(8,763,901)	1,512	3,834.24	5,797,368	(25,848,091)	(1,214,860)	(27,062,952)
2031	(27,062,952)	(9,056,144)	(11,137,915)	1,504	3,949.27	5,939,695	(32,261,172)	(1,516,275)	(33,777,447)
2032	(33,777,447)	(9,587,047)	(12,144,584)	1,506	4,067.74	6,126,021	(39,796,009)	(1,870,412)	(41,666,422)
2033	(41,666,422)	(4,279,537)	(5,583,825)	1,502	4,189.78	6,293,043	(40,957,205)	(1,924,989)	(42,882,193)
2034	(42,882,193)	(3,303,784)	(4,440,009)	1,574	4,315.47	6,792,548	(40,529,655)	(1,904,894)	(42,434,548)
2035	(42,434,548)	(2,894,391)	(4,006,513)	1,574	4,444.93	6,996,324	(39,444,738)	(1,853,903)	(41,298,640)
2036	(41,298,640)	(7,769,076)	(11,076,845)	1,450	4,578.28	6,638,507	(45,736,978)	(2,149,638)	(47,886,616)
2037	(47,886,616)	(6,804,641)	(9,992,845)	1,450	4,715.63	6,837,662	(51,041,799)	(2,398,965)	(53,440,763)
2038	(53,440,763)	(6,767,855)	(10,236,988)	1,450	4,857.10	7,042,792	(56,634,959)	(2,661,843)	(59,296,802)
2039	(59,296,802)	(2,450,882)	(3,818,394)	1,450	5,002.81	7,254,076	(55,861,120)	(2,625,473)	(58,486,593)
2040	(58,486,593)	(2,522,727)	(4,048,237)	1,450	5,152.90	7,471,698	(55,063,131)	(2,587,967)	(57,651,099)
2041	(57,651,099)	(1,537,946)	(2,541,990)	1,357	5,307.48	7,202,253	(52,990,836)	(2,490,569)	(55,481,405)
2042	(55,481,405)	(1,598,908)	(2,722,034)	1,357	5,466.71	7,418,321	(50,785,118)	(2,386,901)	(53,172,019)
2043	(53,172,019)	(79,488)	(139,383)	1,356	5,630.71	7,635,240	(45,676,162)	(2,146,780)	(47,822,942)
2044	(47,822,942)	(146,571)	(264,724)	1,356	5,799.63	7,864,297	(40,223,369)	(1,890,498)	(42,113,868)
2045	(42,113,868)	(606,197)	(1,127,705)	1,354	5,973.62	8,088,279	(35,153,294)	(1,652,205)	(36,805,499)
2046	(36,805,499)	(159,446)	(305,515)	1,332	6,152.83	8,195,565	(28,915,449)	(1,359,026)	(30,274,475)
2047	(30,274,475)	(387,799)	(765,355)	1,334	6,337.41	8,454,107	(22,585,724)	(1,061,529)	(23,647,253)
2048	(23,647,253)	(352,564)	(716,689)	1,335	6,527.53	8,714,257	(15,649,685)	(735,535)	(16,385,220)
2049	(16,385,220)	(248,108)	(519,483)	1,335	6,723.36	8,975,685	(7,929,018)	(372,664)	(8,301,682)
2050	(8,301,682)	(424,546)	(915,573)	1,331	6,925.06	9,217,255	0	0	0
Total		-\$118,955,112	-\$150,217,358	\$39,343		\$187,670,674		-\$39,304,637	

Note: Numbers may not add due to rounding



Table G-32
City of Kingston
Cash-Flow Calculation - Wastewater Services (Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Sq. Ft. of Gross Floor Area	\$3.526	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%		per sq.ft. per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	344,746	(1,041,350)	(1,041,350)	563,720	3.526	1,987,728	1,291,124	38,734	1,329,858
2025	1,329,858	(1,543,463)	(1,589,767)	563,720	3.632	2,047,360	1,787,450	53,624	1,841,074
2026	1,841,074	(1,827,044)	(1,938,311)	563,720	3.741	2,108,780	2,011,543	60,346	2,071,889
2027	2,071,889	(1,483,646)	(1,621,220)	563,720	3.853	2,172,044	2,622,713	78,681	2,701,394
2028	2,701,394	(1,984,454)	(2,233,520)	563,720	3.969	2,237,205	2,705,079	81,152	2,786,232
2029	2,786,232	(1,708,190)	(1,980,260)	563,720	4.088	2,304,321	3,110,293	93,309	3,203,602
2030	3,203,602	(1,389,741)	(1,659,423)	563,720	4.210	2,373,451	3,917,630	117,529	4,035,159
2031	4,035,159	(1,714,758)	(2,108,937)	563,720	4.337	2,444,654	4,370,876	131,126	4,502,003
2032	4,502,003	(1,815,284)	(2,299,547)	563,720	4.467	2,517,994	4,720,450	141,613	4,862,063
2033	4,862,063	(810,320)	(1,057,284)	563,720	4.601	2,593,534	6,398,314	191,949	6,590,263
2034	6,590,263	(625,563)	(840,705)	563,720	4.739	2,671,340	8,420,899	252,627	8,673,525
2035	8,673,525	(548,046)	(758,623)	89,080	4.881	434,794	8,349,696	250,491	8,600,187
2036	8,600,187	(1,471,055)	(2,097,373)	-	5.027	-	6,502,813	195,084	6,697,898
2037	6,697,898	(1,288,442)	(1,892,120)	-	5.178	-	4,805,777	144,173	4,949,951
2038	4,949,951	(1,281,477)	(1,938,348)	-	5.334	-	3,011,602	90,348	3,101,950
2039	3,101,950	(464,068)	(723,004)	-	5.494	-	2,378,947	71,368	2,450,315
2040	2,450,315	(477,672)	(766,524)	-	5.658	-	1,683,792	50,514	1,734,306
2041	1,734,306	(291,206)	(481,320)	-	5.828	-	1,252,986	37,590	1,290,576
2042	1,290,576	(302,749)	(515,410)	-	6.003	-	775,165	23,255	798,420
2043	798,420	(15,051)	(26,392)	-	6.183	-	772,028	23,161	795,189
2044	795,189	(27,753)	(50,125)	-	6.369	-	745,064	22,352	767,416
2045	767,416	(114,782)	(213,528)	-	6.560	-	553,888	16,617	570,505
2046	570,505	(30,191)	(57,848)	-	6.756	-	512,656	15,380	528,036
2047	528,036	(73,429)	(144,918)	-	6.959	-	383,118	11,494	394,611
2048	394,611	(66,757)	(135,703)	-	7.168	-	258,908	7,767	266,675
2049	266,675	(46,979)	(98,363)	-	7.383	-	168,312	5,049	173,361
2050	173,361	(80,387)	(173,361)	-	7.604	-	0	0	0
Total		-\$22,523,856	-\$28,443,285	\$6,290,000		\$25,893,205		\$2,205,334	

Note: Numbers may not add due to rounding



Table G-33
City of Kingston
Cash-Flow Calculation - Wastewater Services (Non-Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Sq. Ft. of Gross Floor Area	\$10.829	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%		per sq.ft. per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	1,296,991	(3,917,726)	(3,917,726)	472,340	10.829	5,115,017	2,494,282	74,828	2,569,110
2025	2,569,110	(5,806,759)	(5,980,962)	472,340	11.154	5,268,468	1,856,616	55,698	1,912,314
2026	1,912,314	(6,873,638)	(7,292,242)	472,340	11.489	5,426,522	46,594	1,398	47,991
2027	47,991	(5,581,717)	(6,099,293)	472,340	11.833	5,589,317	(461,984)	(21,713)	(483,698)
2028	(483,698)	(7,465,836)	(8,402,864)	472,340	12.188	5,756,997	(3,129,565)	(147,090)	(3,276,655)
2029	(3,276,655)	(6,426,487)	(7,450,059)	472,340	12.554	5,929,707	(4,797,007)	(225,459)	(5,022,467)
2030	(5,022,467)	(5,228,430)	(6,243,019)	472,340	12.931	6,107,598	(5,157,887)	(242,421)	(5,400,308)
2031	(5,400,308)	(6,451,199)	(7,934,162)	472,340	13.318	6,290,826	(7,043,644)	(331,051)	(7,374,695)
2032	(7,374,695)	(6,829,391)	(8,651,268)	472,340	13.718	6,479,551	(9,546,413)	(448,681)	(9,995,094)
2033	(9,995,094)	(3,048,554)	(3,977,672)	472,340	14.130	6,673,937	(7,298,829)	(343,045)	(7,641,874)
2034	(7,641,874)	(2,353,470)	(3,162,867)	351,288	14.553	5,112,437	(5,692,305)	(267,538)	(5,959,843)
2035	(5,959,843)	(2,061,837)	(2,854,064)	351,288	14.990	5,265,810	(3,548,098)	(166,761)	(3,714,858)
2036	(3,714,858)	(5,534,349)	(7,890,658)	351,288	15.440	5,423,784	(6,181,732)	(290,541)	(6,472,274)
2037	(6,472,274)	(4,847,327)	(7,118,464)	351,288	15.903	5,586,497	(8,004,240)	(376,199)	(8,380,440)
2038	(8,380,440)	(4,821,123)	(7,292,380)	351,287	16.380	5,754,076	(9,918,744)	(466,181)	(10,384,925)
2039	(10,384,925)	(1,745,901)	(2,720,057)	351,287	16.871	5,926,698	(7,178,283)	(337,379)	(7,515,663)
2040	(7,515,663)	(1,797,080)	(2,883,786)	351,287	17.378	6,104,499	(4,294,950)	(201,863)	(4,496,812)
2041	(4,496,812)	(1,095,565)	(1,810,802)	351,287	17.899	6,287,634	(19,980)	(939)	(20,919)
2042	(20,919)	(1,138,992)	(1,939,058)	264,500	18.436	4,876,274	2,916,297	87,489	3,003,786
2043	3,003,786	(56,624)	(99,291)	-	18.989	-	2,904,495	87,135	2,991,630
2044	2,991,630	(104,411)	(188,578)	-	19.559	-	2,803,052	84,092	2,887,144
2045	2,887,144	(431,828)	(803,327)	-	20.145	-	2,083,816	62,514	2,146,331
2046	2,146,331	(113,582)	(217,635)	-	20.750	-	1,928,695	57,861	1,986,556
2047	1,986,556	(276,251)	(545,206)	-	21.372	-	1,441,351	43,241	1,484,591
2048	1,484,591	(251,151)	(510,538)	-	22.013	-	974,053	29,222	1,003,275
2049	1,003,275	(176,741)	(370,057)	-	22.674	-	633,217	18,997	652,214
2050	652,214	(302,428)	(652,214)	-	23.354	-	0	0	0
Total		-\$84,738,399	-\$107,008,250	\$7,798,200		\$108,975,648		-\$3,264,388	

Note: Numbers may not add due to rounding



Table G-34
City of Kingston
Cash-Flow Calculation – Growth-Related Studies (Residential)

Year	D.C. Reserve Fund Opening Balance	Development Relad Expenditures	Development Related Expenditures	Population Growth	\$27.55	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost (incl. Incline Adjustment)	Project Cost Inflated at 3%		Per Capita per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings/ (Cost)	
2024	391,101	(351,557)	(351,557)	2,515	\$27.55	69,285	108,828	3,265	112,093
2025	112,093	(123,872)	(127,588)	2,515	28.37	71,363	55,868	1,676	57,544
2026	57,544	(121,780)	(129,196)	2,179	29.23	63,684	(7,968)	(375)	(8,343)
2027	(8,343)	(61,830)	(67,563)	2,179	30.10	65,594	(10,312)	(485)	(10,796)
2028	(10,796)	(133,021)	(149,716)	2,179	31.01	67,562	(92,950)	(4,369)	(97,318)
2029	(97,318)	(14,057)	(16,296)	2,179	31.94	69,589	(44,025)	(2,069)	(46,094)
2030	(46,094)	(14,057)	(16,785)	2,179	32.89	71,677	8,798	264	9,062
2031	9,062	(14,057)	(17,288)	2,158	33.88	73,116	64,889	1,947	66,836
2032	66,836	(14,057)	(17,807)	2,156	34.90	75,239	124,268	3,728	127,996
2033	127,996	(157,438)	(205,421)	2,154	35.94	77,425	0	0	0
Total		-\$1,005,726	-\$1,099,218	\$22,393		\$704,534		\$3,583	

Note: Numbers may not add due to rounding



Table G-35
City of Kingston
Cash-Flow Calculation - Growth-Related Studies (Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Sq. Ft. of Gross Floor Area	\$0.018	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%		per sq.ft. per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	67,260	(59,703)	(59,703)	569,160	0.018	10,401	17,959	539	18,497
2025	18,497	(21,036)	(21,667)	569,160	0.019	10,713	7,543	226	7,770
2026	7,770	(20,681)	(21,941)	569,160	0.019	11,035	(3,136)	(147)	(3,283)
2027	(3,283)	(10,500)	(11,474)	569,160	0.020	11,366	(3,391)	(159)	(3,551)
2028	(3,551)	(22,590)	(25,425)	569,160	0.021	11,707	(17,269)	(812)	(18,081)
2029	(18,081)	(2,387)	(2,767)	569,160	0.021	12,058	(8,790)	(413)	(9,203)
2030	(9,203)	(2,387)	(2,850)	569,160	0.022	12,420	366	11	377
2031	377	(2,387)	(2,936)	569,160	0.022	12,792	10,234	307	10,541
2032	10,541	(2,387)	(3,024)	569,160	0.023	13,176	20,693	621	21,314
2033	21,314	(26,737)	(34,885)	569,160	0.024	13,571	0	0	0
Total		-\$170,796	-\$186,673	\$5,691,600		\$119,241		\$172	

Note: Numbers may not add due to rounding



Table G-36
City of Kingston
Cash-Flow Calculation - Growth-Related Studies (Non-Industrial)

Year	D.C. Reserve Fund Opening Balance	Development Related Expenditures	Development Related Expenditures	Sq. Ft. of Gross Floor Area	\$0.054	Anticipated Revenues	Annual Surplus/ (Deficit)	3% / 4.7%	D.C. Reserve Fund Closing Balance after Interest
		Nominal Project Cost	Project Cost Inflated at 3%		per sq.ft. per Year Inflated at (3%) Starting in 2024			D.C. Reserve Fund Interest Earnings /(Cost)	
2024	170,902	(151,700)	(151,700)	490,530	0.054	26,429	45,632	1,369	47,001
2025	47,001	(53,452)	(55,055)	490,530	0.055	27,222	19,167	575	19,742
2026	19,742	(52,549)	(55,749)	490,530	0.057	28,039	(7,968)	(374)	(8,343)
2027	(8,343)	(26,680)	(29,154)	490,530	0.059	28,880	(8,617)	(405)	(9,022)
2028	(9,022)	(57,399)	(64,604)	490,530	0.061	29,746	(43,879)	(2,062)	(45,941)
2029	(45,941)	(6,066)	(7,032)	490,530	0.062	30,639	(22,334)	(1,050)	(23,384)
2030	(23,384)	(6,066)	(7,243)	490,530	0.064	31,558	931	28	959
2031	959	(6,066)	(7,460)	490,530	0.066	32,505	26,003	780	26,783
2032	26,783	(6,066)	(7,684)	490,530	0.068	33,480	52,579	1,577	54,157
2033	54,157	(67,936)	(88,641)	490,530	0.070	34,484	0	0	0
Total		-\$433,979	-\$474,321	\$4,905,300		\$302,981		\$438	

Note: Numbers may not add due to rounding



Appendix H

Proposed Development Charge By-law



THE CORPORATION OF THE CITY OF KINGSTON
BY-LAW NO. 2025-xx
BEING A BY-LAW OF THE CORPORATION OF THE CITY OF KINGSTON
WITH RESPECT TO DEVELOPMENT CHARGES

Whereas subsection 2(1) of the *Development Charges Act, 1997* c. 27 (hereinafter called “the Act”) provides that the Council of a Municipality may pass By-laws for the imposition of Development Charges against land for increased capital costs required because of the need for services arising from development in the area to which the By-law applies; and

Whereas the Council of The Corporation of the City of Kingston (“City of Kingston”) has given Notice in accordance with Section 12 of the Act of its intention to pass a By-law under Section 2 of the said Act; and

Whereas the Council of the City of Kingston has heard all persons who applied to be heard no matter whether in objection to, or in support of, the Development Charge By-law at a public meeting held on March 18, 2025; and

Whereas the Council of the City of Kingston had before it a report entitled 2024 Development Charges Background Study, dated December 17, 2024, as amended, prepared by Watson & Associates Economists Ltd., wherein it is indicated that the development of any land within the City of Kingston will increase the need for services as defined herein; and

Whereas the Council of the City of Kingston has determined that the development or redevelopment of land, buildings or structures for residential and non-residential uses will require the provision, enlargement or expansion of the services referenced in Schedule “A” and Council has resolved to meet the increased need for services; and

Whereas on May 20, 2025, the Council of the City of Kingston adopted the 2024 Development Charges Background Study dated December 17, 2024, as amended, in which certain recommendations were made relating to the establishment of a Development Charge policy for the City of Kingston pursuant to the Act; and

Whereas the Council of the City of Kingston on May 20, 2025, determined that no additional public meeting was required; and

Therefore be it resolved that the Council of The Corporation of the City of Kingston hereby enacts as follows:

1. Definitions

- 1) “Act” means the *Development Charges Act, S.O. 1997, c. 27*;



- 2) “Accessory Use” means where used to describe a use, building or structure, that the use, building, or structure is naturally and normally incidental, subordinate in purpose of floor area or both, and exclusively devoted to a principal use, building or structure;
- 3) “Affordable Residential Unit” means a Residential Unit that meets the criteria set out in subsection 4.1 of the Act;
- 4) “Agricultural Use” means lands, buildings or structures located within an agriculture zone as determined under the Zoning By-law applicable to the property, excluding any portion thereof used as a dwelling unit, used or designed or intended for bona fide farm uses, which is not connected to the City’s water services or wastewater services, for the production of crops or the breeding, raising or maintaining of livestock or both, including:
 - a. The keeping of bees and uses where animals or birds are kept for grazing, breeding, raising, boarding, or training of livestock of all kinds including, but not limited to: cattle, swine, sheep, goats, rabbits, poultry, fish, horses, ponies, mules, and fur bearing animals; or
 - b. The tillage of soil, growing and harvesting of vegetables, fruits, field crops, mushrooms, berries, trees, flowers, sod or landscaping materials; the erection and use of greenhouses; woodlots and forest tree uses; the packing, treating, storing and sale of products produced on the farm operation; and other similar uses customarily carried on in the field of general agriculture; or
 - c. Such buildings or structures located on the farm operation property that are designed and intended to be used solely for or in connection with the production of crops or livestock including, but not limited to:
 - i. barns and silos;
 - ii. buildings or structures used for the storage and repair of the farm operation’s equipment;
 - iii. buildings or structures used for the storage or processing of materials used in the production or maintenance of crops or livestock; or
 - iv. buildings or structures used for the processing, packing, treating, storing or sale of the products derived from the farming operation’s production of crops or livestock, or both.



But excluding:

- d. on-farm diversified uses, including but not limited to, retail sales activities, banquet facilities, hospitality facilities and gift shops;
 - e. services related to grooming of household pets; and
 - f. Cannabis Production Facilities.
- 5) “Air supported structure” means a structure consisting of a pliable membrane which achieves and maintains its shape and support by internal air pressure;
 - 6) “Ancillary Residential Use” means a Residential Dwelling that would be ancillary to a Single Detached Dwelling, Semi-Detached Dwelling, or Rowhouse;
 - 7) “Apartment dwelling” means any dwelling unit within a building containing more than four (4) dwelling units where the units are connected by an interior corridor. Despite the foregoing, an apartment dwelling includes Stacked Townhouse Dwellings;
 - 8) “Assessment Act” means the *Assessment Act*, R.S.O. 1990, c. A.31;
 - 9) “Attainable Residential unit” means a residential unit that meets the criteria set out in subsection 4.1 of the Act;
 - 10) “Back-to-back townhouse dwelling” means a building containing four (4) or more dwelling units separated vertically by a common wall, including a rear common wall, that does not have a rear yard with amenity area;
 - 11) “Bedroom” means a habitable room larger than seven (7) square metres, including a den, study, or other similar area, but does not include a living room, dining room or kitchen;
 - 12) “Board of Education” means a board defined in s.s. 1(1) of the *Education Act*, R.S.O. 1990, c. E.2;
 - 13) “Bona fide farm uses” means the proposed development that will qualify as a farm business operating with a valid Farm Business Registration Number issued by the Ontario Ministry of Agriculture, Food and Rural Affairs and be assessed in the Farmland Realty Tax Class by the Ontario Property Assessment Corporation;
 - 14) “Building or structure” means a structure consisting of a wall, a roof and floor or any of them or a structural system serving the function thereof, and includes an air supported structure, a seasonal air supported structure, tents, and an area attached to and ancillary to a retail development that is covered with a roof-like structure, but does not include a canopy and storage tanks;



- 15) "Building Code Act" means the *Building Code Act, 1992*, S.O. 1992, c. 23;
- 16) "Cannabis" means:
- a. A Cannabis plant;
 - b. Any part of a cannabis plant, including the phytocannabinoids produced by, or found in, such a plant, regardless of whether that part has been processed or not;
 - c. any substance or mixture of substances that contains or has on it any part of such a plant; and
 - d. any substance that is identical to any phytocannabinoid produced by, or found in, such a plant, regardless of how the substance was obtained.
- 17) "Cannabis Plant" means a plant that belongs to the genus Cannabis.
- 18) "Cannabis Production Facilities" means a Building, or part thereof, designed, used, or intended to be used for one or more of the following: cultivation, propagation, production, processing, harvesting, testing, alteration, destruction, storage, packaging, shipment or distribution of cannabis where a licence, permit or authorization has been issued under applicable federal law but does not include a Building or part thereof solely designed, used, or intended to be used for retail sales of cannabis.
- 19) "Canopy" means a roof-like structure projecting more than three hundred millimetres (300 mm) from the exterior face of a building and includes a free-standing roof-like structure constructed on lands used for an automotive fuel station or a drive-through facility;
- 20) "Capital cost" means costs incurred or proposed to be incurred by the Municipality, or a local board thereof, directly or by others on behalf of, and as authorized by, the Municipality or local board,
- a. to acquire land or an interest in land, including a leasehold interest;
 - b. to improve land;
 - c. to acquire, lease, construct or improve buildings and structures;
 - d. to acquire, lease, construct or improve facilities including:
 - i. rolling stock with an estimated useful life of seven (7) years or more,
 - ii. furniture and equipment, other than computer equipment,



iii. materials acquired for circulation, reference or information purposes by a library board as defined in the *Public Libraries Act*, R.S.O. 1990, c. P.44;

e. to undertake studies in connection with any of the matters referred to in clauses (a) to (d);

f. to complete the Development Charge Background Study under Section 10 of the Act;

g. interest on money borrowed to pay for costs in (a) to (d);

required for the provision of services designated in this By-law within or outside the Municipality;

21) “City Treasurer” means the Chief Financial Officer and City Treasurer for the City of Kingston or his/her designate;

22) “Charitable Dwelling” means a residential building, a part of a residential building or the residential portion of a mixed-use building maintained and operated by a corporation approved under the Charitable Institutions Act, R.S.O. 1990, c. C.9, for persons requiring residential, specialized or group care and charitable dwelling includes a children’s residence under the Child and Family Services Act, R.S.O. 1990, c. C.11, a home or a joint home under the Homes for the Aged and Rest Homes Act, R.S.O. 1990, c. H.13, an institution under the Mental Hospitals Act, R.S.O. 1990, c. M.8, a nursing home under the subsection 2 (1) of the *Fixing Long-Term Care Homes, 2021*;

23) “Commercial” means any non-residential development not defined under “institutional” or “industrial;”

24) “Correctional Group Home” means a residential building or the residential portion of a mixed-use building containing a single housekeeping unit supervised on a 24-hour basis on site by agency staff on a shift rotation basis, and funded wholly or in part by any government or its agency, or by public subscription or donation, or by any combination thereof, and licensed, approved or supervised by the Province of Ontario as a detention or correctional facility under any general or special act and amendments or replacement thereto. A correction group home may contain an office provided that the office is used only for the operation of the correctional group home in which it is located. A correctional group home shall not include any detention facility operated or supervised by the Federal Government, nor any correctional institution or secure custody and detention facility operated by the Province of Ontario;

25) “Council” means the Council of The Corporation of the City of Kingston;



- 26) "Development" means any activity or proposed activity in respect of land that requires one or more of the actions referred to in Section 2 of this By-law and includes the redevelopment of land or the redevelopment, expansion, extension, or alteration of a use, building or structure;
- 27) "Development Charge" means a charge imposed pursuant to this By-law;
- 28) "Duplex" means a building comprising, by horizontal division, two dwelling units;
- 29) "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;
- 30) "Existing Industrial Building" shall have the same meaning as that term is defined under Ontario Regulation 82/98 under the Act, but, for clarity, shall only include buildings for which a final inspection by a City building inspector has been conducted and passed, resulting in a closed building permit.
- 31) "Grade" means the average level of finished ground adjoining a building or structure at all exterior walls;
- 32) "Greenhouse" means a building or structure that is primarily constructed of roofs and walls designed to transmit natural light for the growing of such items as flowers, bushes, shrubs, trees, plants, fruits, vegetables, and other types of nursery stock.
- 33) "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, or between the centre lines of party walls, of all floors above Grade;
- 34) "Group Home" means a residential building or the residential portion of a mixed-use building containing a single housekeeping unit which may or may not be supervised on a 24-hour basis on site by agency staff on a shift rotation basis, and funded wholly or in part by any government or its agency, or by public subscription or donation, or by any combination thereof and licensed, approved or supervised by the Province of Ontario for the accommodation of persons under any general or special act and amendments or replacements thereto. A group home may contain an office provided that the office is used only for the operation of the group home in which it is located;
- 35) "Hospice" means a building or portion of a mixed-use building designed and intended to provide palliative care and emotional support to the terminally ill in a home or homelike setting so that quality of life is maintained, and family members may be active participants in care;



- 36) “Industrial use” means uses that are limited to a building or structure used for or in connection with an activity of a class identified by North American Industry Classification System (NAICS) codes 31–33 (Manufacturing). But it does not include the sale of commodities to the general public through a warehouse club or retail warehouse, or self-storage or mini-storage facilities.
- 37) “Industrial” means lands, buildings, or portions thereof, designed and used for production, compounding, processing, packaging, crating, bottling, or assembly of raw goods or semi-processed goods or materials, research and development relating thereto, warehousing or bulk storage of goods manufactured on site, and includes office uses and accessory sale of commodities to the general public if the retail sales are at the site where the manufacturing takes place.
- 38) “Institutional” means lands, buildings or structures used or designed or intended for use by an organized body, society, health care organization or religious group and shall include, without limiting the generality of the foregoing, senior’s residences, and special care facilities;
- 39) “Institutional Development” means development of a building or structure intended for use:
- a. as a long-term care home within the meaning of subsection 2 (1) of the *Fixing Long-Term Care Act, 2021*, S.O. 2021, c. 39, Sched.1;
 - b. as a retirement home within the meaning of subsection 2 (1) of the *Retirement Homes Act, 2010*;
 - c. by any institution of the following post-secondary institutions for the objects of the institution:
 - i. a university in Ontario that receives direct, regular, and ongoing operation funding from the Government of Ontario;
 - ii. a college or university federated or affiliated with a university described in subclause (i); or
 - iii. an Indigenous Institute prescribed for the purposes of section 6 of the *Indigenous Institutes Act, 2017*;
 - d. as a memorial home, clubhouse, or athletic grounds by an Ontario branch of the Royal Canadian Legion; or
 - e. as a hospice to provide end of life care.
- 40) “Live-work Unit” means a building, or part of thereof, which contains, or is intended to contain, both a dwelling unit and non-residential unit and which is intended for both residential use and non-residential use concurrently, and



shares a common wall or floor with or without direct access between the residential and non-residential uses;

- 41) "Local board" means a public utility commission, public library board, local board of health, or any other board, commission, committee or body or local authority established or exercising any power or authority under any general or special act with respect to any of the affairs or purposes of the Municipality or any part or parts thereof;
- 42) "Local services" means those services or facilities which are under the jurisdiction of the Municipality and are related to a Plan of Subdivision or within the area to which the Plan relates, required as a condition of approval under s.51 of the *Planning Act*, or as a condition of approval under s.53 of the *Planning Act*;
- 43) "Manufacturing" means lands, buildings, or portions thereof, as set out in the NAICS Code 31-33;
- 44) "Mixed-use Development" means a building that is used, designed, and/or designated to be used for both residential and non-residential purposes, including, but not limited to a live-work unit;
- 45) "Motion picture and video production" means lands and buildings designed and used for production, or production and distribution of, motion pictures, videos, television programs or commercials, and is limited to lands or buildings used for or in connection with an activity of a class identified by NAICS 51211 (Motion picture and video production);
- 46) "Multiple dwelling" means all dwellings other than single detached dwellings, semi-detached dwellings, and apartment dwellings;
- 47) "Municipality" means The Corporation of the City of Kingston;
- 48) "Non-Industrial" means any non-residential building or structure which is not an industrial use. Without limiting the generality of the foregoing, non-industrial includes commercial and retail uses and institutional uses;
- 49) "Non-profit Housing Development" means development of a building or structure intended for use as residential premises by:
 - i. (i) a corporation to which the *Not-for-Profit Corporations Act, 2010* applies, that is in good standing under that Act and whose primary object is to provide housing;
 - ii. a corporation without share capital to which the *Canada Not-for-profit Corporation Act* applies, that is in good standing under that Act and whose primary objective is to provide housing; or



- iii. a non-profit housing co-operative that is in good standing under the *Co-operative Corporations Act*.
- 50) "Non-residential uses" means a building or structure used for other than a residential use. For greater clarity, Hotels, Motels, Bed and Breakfast, and Retirement Homes not meeting the definition of a "dwelling unit" are included within the definition of non-residential uses and the non-residential portion of a live/work unit.
- 51) "North American Industry Classification System" means North American Industry Classification System (NAICS) Canada 2017 Version 3.0, or any successor thereof,
- 52) "On-farm diversified use" means a use, occurring entirely and exclusively within a detached building that is secondary and subordinate to the active and principle agricultural use occurring on a property. Such uses shall be integrated within a farm cluster of buildings which must include a dwelling, and may include, but are not limited to, uses that produce value added agricultural products or provide a service that is supportive of regional agri-business.
- 53) "Owner" means the owner of land or a person who has made application for an approval for the development of land upon which a Development Charge is imposed;
- 54) "Planning Act" means the *Planning Act*, R.S.O. 1990, c. P.13, as amended;
- 55) "Place of worship" means that part of a building or structure used for worship and that is exempt from taxation as a place of worship under the Assessment Act, R.S.O. 1990, c. A.31, as amended, but does not include portions of buildings used for any commercial or other institutional uses, including, but not limited to, daycare facilities, private schools, and entertainment facilities, or for residential purposes.
- 56) "Regulation" means any regulation made pursuant to the Act;
- 57) "Rental Housing" means development of a building or structure with four or more dwelling units all of which are intended for use as rented residential premises;
- 58) "Residential uses" means lands, buildings, structures, or portions thereof used, or designed or intended for use as a home or residence of one or more individuals, and shall include a single detached dwelling, a semi-detached dwelling, a multiple dwelling, an apartment dwelling, and the residential portion of a mixed-use building or structure;
- 59) "Research and Development uses" means gross floor area in a building which is not exempt from assessment and taxation under the *Assessment Act*, R.S.O.



1990, c. A.31 and for which a corporation will receive Federal or Provincial Scientific Research and Experimental Development (SR&ED) income tax credits;

- 60) "Retirement Home or Lodge" means a residential building or the residential portion of a mixed-use building which provides accommodation primarily for retired persons or couples where each private bedroom or living accommodation has a separate private bathroom and separate entrance from a common hall but where common facilities for the preparation and consumption of food are provided, and common lounges, recreation rooms and medical care facilities may also be provided;
- 61) "Row dwelling" means a building divided into three (3) or more dwelling units, each of which has a separate entrance and access to grade;
- 62) "Seasonal air supported structure" means an air supported structure that is raised and/or erected for a maximum of six (6) months in any given year to allow for the use of an outdoor sports field or portion thereof during the winter season for sports-related activities and does not include portions of the structure that are permanent, including, but not limited to washrooms, change rooms, canteens, and concession stands;
- 63) "Seasonal Structure" means a building or structure placed or constructed on land and used, designed or intended for use for a non-residential purpose during a single season of the year for a maximum of four (4) months where such building or structure is designed to be easily demolished or removed from the land at the end of the season;
- 64) "Second residential unit" means a separate residential dwelling unit, which is ancillary to a principal residential dwelling unit, and includes a separate, clearly defined, safe access, kitchen, washroom, and living space;
- 65) "Semi-detached dwelling" means a building divided vertically into two (2) dwelling units each of which has a separate entrance and access to grade;
- 66) "Services" or "service" means those services and class of services set out in Schedule "A" to this By-law;
- 67) "Single detached dwelling" means a completely detached building containing only one (1) dwelling unit;
- 68) "Special Care/Special Need Dwelling" means a Building, or part of a Building:
 - i. containing two or more Dwelling Units which units have a common entrance from street level;



- ii. where the occupants have the right to use, in common with other occupants, halls, stairs, yards, common rooms and accessory Buildings;
- iii. that is designed to accommodate persons with specific needs, including but not limited to, independent permanent living arrangements;
- iv. where support services, such as meal preparation, grocery shopping, laundry, housekeeping, nursing, respite care and attendant services are provided at any one or more various levels; and
- v. the residential building or the residential portion of a mixed-use building maintained and operated as a Long-term Care Home under subsection 2 (1) of the *Fixing Long-Term Care Act, 2021*.
- vi. and includes, but is not limited to, Retirement Home or Lodge, Charitable Dwelling, Group Home (including a Correctional Group Home), Hospice, and Long-term Care Home;

and includes, but is not limited to, Retirement Home or Lodge, Charitable Dwelling, Group Home (including a Correctional Group Home), Hospice, and Long-term Care Home;

- 69) “Stacked `house” means a building, other than a duplex, row townhouse, or back-to-back townhouse, containing at least 3 dwelling units; each dwelling unit separated from the other vertically and/or horizontally and each dwelling unit having a separate entrance to grade.
- 70) “Temporary building or structure” means a non-residential building or structure constructed or placed upon lands which is demolished or removed from the lands within three (3) years of building permit issuance, and includes but is not limited to, sales trailers and temporary office trailers but excludes a mobile home;
- 71) “Temporary venue” means a building or structure that is placed or constructed on land and is used or intended for use for a particular event where the event has a duration of one (1) week or less and the building or structure is erected immediately before the beginning of the event and is demolished or removed from the land immediately following the end of the event;
- 72) “Warehouse use” means lands, buildings, or structures used or designed for the storage of goods which will be sold elsewhere or subsequently transported to another location for sale, including the storage of goods by a distributor or supplier who markets goods for retail sale at other locations, provided that the



warehouse use is located within an industrial zone as defined in the City's Zoning By-laws. Warehouse use shall not include:

- a. mini warehouses for the storage of household or other articles;
 - b. any retail or commercial uses; and
 - c. locations which sell directly to the ultimate consumer of the goods.
- 73) "Zoning by-law" means the Zoning By-Law of the City of Kingston or any successor thereof passed pursuant to Section 34 of the Planning Act, S.O. 1990.

Calculation of Development Charges

2. 1) Every Owner of land in the Municipality shall pay to the Municipality a Development Charge as calculated in this By-law whenever the Owner's lands are developed, and the development requires an approval described in 2. 2) below.
- 2) Subject to subsection 2. 3), Development Charges shall be calculated and collected in accordance with the provisions of this By-law and be imposed on land where the development requires:
- a. The passing of a Zoning By-law or 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 50 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.
- 3) Subsection 2. 1) shall not apply in respect to:
- a. local services installed or paid for by the Owner within a Plan of Subdivision or within the area to which the Plan relates, as a condition of approval under Section 51 of the *Planning Act*;



- b. local services installed or paid for by the Owner as a condition of approval under Section 53 of the *Planning Act*.
3.
 - 1) Development Charges against land shall be imposed, calculated, and collected in accordance with the base rates set out in Schedule “B”, which relate to the services set out in Schedule “A”.
 - 2) The Development Charge applicable to land shall be calculated as follows:
 - a. in the case of residential development, or the residential portion of a mixed- use development, including a dwelling unit accessory to a non-residential use and, in the case of a mixed-use building or structure, on the residential uses in the mixed use building or structure, and the residential portion of a live-work unit, according to the type of residential unit, and calculated with respect to each of the services and class of services according to the type of residential use, based upon the number and type of dwelling units, in accordance with Schedule “B”;
 - b. in the case of non-residential development, or in the case of a mixed-use building or structure, on the non-residential uses in the mixed-use building or structure, and the non-residential portion for a live-work, and calculated with respect to each of the services and class of services, based upon the gross floor area of such development, in accordance with Schedule “B.”
 - c. Notwithstanding 3. 2) b., where it is not possible for the Treasurer or his/her designate to determine with sufficient specificity if the intended use for proposed buildings or structures or units within such buildings or structures or units thereof, for which an application for building permit has been received within an industrial use as defined within the City of Kingston's Zoning By -law 2022-62, or any successor thereto, the proposed use shall be deemed to be a non-industrial use for purposes of calculation of the development charge.
 - d. In the event that at the time of the approval for occupancy of such buildings or structures or units within such buildings or structures or units, it can be determined with sufficient specificity that the use falls within the definition of an industrial use, as set out in this by-law then the City shall provide a refund based on 14. 3) of this by-law.
4. The Development Charges imposed pursuant to this By-law are payable in full, subject to the exemptions herein from the effective date of this By-law.
 - 1) Every applicant for a building permit that seeks an exemption to this By-law shall make an application in a form approved by the Chief Financial Officer and City Treasurer in which the applicant certifies that its proposed use will qualify for the exemption upon issuance of the occupancy permit and shall not be



materially altered in any manner such that the use would no longer qualify for the exemption granted in this By-law for a period of three (3) years subsequent to the issuance of the occupancy certificate and if the application is approved by the Chief Financial Officer and City Treasurer shall enter into such agreements as required by the Chief Financial Officer and City Treasurer.

- 2) The Chief Financial Officer and City Treasurer shall be responsible for coordinating the review of applications for exemptions and the circulation of such applications, where appropriate, to other municipal departments and/or external agencies with an interest in the matter.
- 3) Upon approval by the Chief Financial Officer and City Treasurer, the requirement to pay Development Charges shall be deferred for a period of three (3) years subsequent to the issuance of an occupancy permit and subject to subsection 4. 4) shall at the end of that period be permanently waived and exempted.
- 4) In the event that the actual use does not conform to the use described in the application for exemption as approved and does not qualify otherwise for an exemption pursuant to this By-law, at the time of issuance of the occupancy permit or at any time within three (3) years subsequent to issuing of the occupancy permit, the applicant shall be deemed to not qualify for the exemption and the applicant shall forthwith pay all fees that were deferred pursuant to this By-law failing which the amount unpaid will be added to the tax roll and collected in the same manner as taxes.

Applicable Lands

5. 1) Subject to subsection 5. 2), charges payable under this By-law apply to all lands in the Municipality, whether or not the land or use is exempt from taxation under Section 3 of the *Assessment Act*.
- 2) This By-law shall not apply to land that is owned by and used for the purposes of:
 - a. a board as defined in the *Education Act*;
 - b. any municipality or local board thereof; or
 - c. the County of Frontenac or a local board thereof.



Exemptions

Industrial Use

6. 1) The Municipality shall exempt an industrial use from the charges payable under this By-law where an application for exemption for a proposed industrial use has been approved pursuant to Section 4. 1).
- 2) Notwithstanding 6.1), Development Charges are exempt for the Industrial use portion only and payable for the allowable non-industrial portion at permit issuance, as permitted by the zoning by-law, currently at 25%. Once the entire building has been occupied, the City shall refund all or part of the 25% allowable non-industrial portion based on confirmation of the property tax assessment by the Municipal Property Assessment Corporation.
- 3) The Municipality shall exempt Motion picture and video production from the charges payable under this By-law where an application for exemption for a proposed video production use has been approved pursuant to Section 4.1).

Lands Designated as Part of a Community Improvement Area

6. 2) The Municipality may exempt lands from this By-law where the lands are designated in the City of Kingston Official Plan as part of the Community Improvement Area and the Municipality implements a Community Improvement Plan by By-law which includes the said lands.

Rules with Respect to Exemptions for Intensification of Existing Housing

6. 3) Notwithstanding Section 6. 2) of this By-law, no Development Charge shall be imposed with respect to developments or portions of developments that result in:
 - a. an enlargement to an existing dwelling unit;
 - b. A second residential unit in an existing detached house, semi-detached house, or rowhouse on a parcel of land on which residential use, other than ancillary residential use, is permitted, if all buildings and structures ancillary to the existing detached house, semi-detached house or rowhouse cumulatively contain no more than one residential unit;
 - c. A third residential unit in an existing detached house, semi-detached house, or rowhouse on a parcel of land on which residential use, other than ancillary residential use, is permitted, if no building or structure ancillary to the existing detached house, semi-detached house or rowhouse contains any residential units;



- d. One residential unit in a building or structure ancillary to an existing detached house, semi-detached house or rowhouse on a parcel of land, if the existing detached house, semi-detached house or rowhouse contains no more than two residential units and no other building or structure ancillary to the existing detached house, semi-detached house or rowhouse contains any residential units;
 - e. A second residential unit in a new detached house, semi-detached house or rowhouse on a parcel of land on which residential use, other than ancillary residential use, is permitted, if all buildings and structures ancillary to the new detached house, semi-detached house or rowhouse cumulatively will contain no more than one residential unit;
 - f. A third residential unit in a new detached house, semi-detached house or rowhouse on a parcel of land on which residential use, other than ancillary residential use, is permitted, if no building or structure ancillary to the new detached house, semi-detached house or rowhouse contains any residential units;
 - g. One residential unit in a building or structure ancillary to a new detached house, semi-detached house or rowhouse on a parcel of land, if the new detached house, semi-detached house or rowhouse contains no more than two residential units and no other building or structure ancillary to the new detached house, semi-detached house or rowhouse contains any residential units; or
 - h. In an existing rental residential Building, which contains four or more residential Dwelling Units, the creation of the greater of one residential Dwelling Unit or one percent of the existing residential Dwelling Units.
- 4) Where an Owner makes an application for a building permit for the construction of a second residential unit on an existing lot where a principal residential dwelling has already been established, no Development Charge shall be applicable to the second residential unit provided that:
- a. The second residential unit is permitted by and meets the regulations of the applicable Zoning By-law; and
 - b. The second residential unit meets the criteria set out in the City of Kingston Official Plan.

Rules with Respect to Exemptions for Intensification of New Housing

6. 5) Where an Owner makes an application for a building permit for the construction of a new single detached dwelling, semi-detached dwelling or row dwelling that



is being purpose-built to contain a second residential unit, no Development Charge shall be applicable to the second residential unit provided that:

- a. The second residential unit is permitted by and meets the regulations of the applicable Zoning By-law; and
- b. The second residential unit meets the criteria set out the City of Kingston Official Plan.

Other Exemptions

6. 6) Development Charges shall not apply to lands, buildings or structures used or to be used for the purposes of:
- a. the portion of lands, buildings, or structures used or intended to be used for worship in a place of worship exempt from taxation under the *Assessment Act* R.S.O. 1990, Chap. A.31;
 - b. the portion of lands, buildings, or structures used or intended to be used for the purposes of a cemetery or burial ground exempt from taxation under the *Assessment Act* R.S.O. 1990, Chap. A.31;
 - c. an agricultural use;
 - d. a seasonal air supported structure, save and except any portion of the structure that is permanent, including, but not limited to washrooms, change rooms, canteens, and concession stands;
 - e. a seasonal structure;
 - f. a temporary venue
 - g. a temporary building or structure;
 - h. Land vested in or leased to a publicly assisted university where it is intended to be occupied and used by the university that receives direct, regular, and ongoing operating funds from the Government of Ontario for the purposes of post-secondary education if the development is intended to be occupied and used by the university;
 - i. Non-profit housing development;
 - j. Affordable inclusionary residential units;
 - k. Affordable residential units;
 - l. Attainable residential units.



Rules with Respect to an “Industrial” Expansion Exemption

6. 7) Notwithstanding Section 2 of this By-law, if a development includes the enlargement of the gross floor area of an existing industrial building, the Development Charge that is payable shall be:
- a. If the existing gross floor area is enlarged by fifty (50) percent or less, the amount of the Development Charge in respect of the enlargement is zero; or
 - b. If the existing gross floor area is enlarged by more than fifty (50) percent, the Development Charge is payable on the amount by which the enlargement exceeds fifty (50) percent of the gross floor area before the enlargement.
 - c. For the purpose of this Section, the terms “gross floor area” and “existing industrial building” shall have the same meaning as those terms have in O. Reg. 82/98 made under the Act.

Rules with Respect to a Temporary Building or Structure Exemption

6. 8) The Municipality may exempt a temporary building or structure from the charges payable under this By-law where an application for exemption for the proposed temporary building or structure has been approved in accordance with Section 4.1) of this By-law, subject to the following conditions:
- a. That the temporary building or structure is accessory to or ancillary to a permitted use on the property;
 - b. That the status of the building or structure as a temporary building or structure is maintained in accordance with the provisions of this By-law;
 - c. In the event that a temporary building or structure is deemed by the Municipality to no longer be temporary, the Development Charges shall become immediately due and payable and shall be calculated in accordance with Schedule “B” to this By-law as of the date that the building or structure is deemed to no longer be temporary.

Local Service Installation

7. Nothing in this By-law prevents Council from requiring, as a condition of an agreement under Section 51 or 53 of the *Planning Act*, that the Owner, at his or her own expense, shall install or pay for such local services, within the Plan of Subdivision or within the area to which the Plan relates, as Council may require.



Multiple Charges

8. 1) Where two (2) or more of the actions described in subsection 2. 2) are required before land to which a Development Charge applies can be developed, only one Development Charge shall be calculated and collected in accordance with the provisions of this By-law.
- 2) Notwithstanding subsection 8. 1), if two (2) or more of the actions described in subsection 2. 2) occur at different times, and if the subsequent action has the effect of increasing the need for municipal services as set out in Schedule “A,” an additional Development Charge on the additional residential units and non-residential gross floor area shall be calculated and collected in accordance with the provisions of this By-law.

Services in Lieu

9. 1) The Municipality may enter an agreement with an Owner under Section 38 of the Act, to give the Owner a credit towards the Development Charge applicable to the Owner’s development where the agreement requires the Owner to perform work that relates to a service to which this By-law relates. The agreement shall provide that the credit will be equal to the reasonable cost to the Owner of providing the services to which this By-law relates. In no case shall the agreement provide for a credit that exceeds the total Development Charge payable by an Owner to the Municipality in respect of the development to which the agreement relates
- 2) In any agreement under subsection 9. 1), Council may also give a further credit to the Owner equal to the reasonable cost of providing services in addition to, or of a greater size or capacity, than would be required under this By-law.
- 3) The credit provided for in subsection 9. 2) shall not be charged to any Development Charge Reserve Fund.

Rules with Respect to Re-Development

10. 1) Where all or part of a residential, non-residential, or mixed-use building or structure is demolished or redeveloped, otherwise applicable Development Charges shall be reduced as calculated in subsection 10. 2) below, provided that:
 - a. The residential, non-residential, or mixed-use building or structure was occupied within five (5) years prior to the issuance of a building permit for redevelopment of the lands; and
 - b. In the case where the residential, non-residential, or mixed-use building or structure is demolished, a demolition permit has been issued within five



(5) years prior to the issuance of a building permit for redevelopment of the lands.

- 2) Where a residential, non-residential, or mixed-use building or structure qualifies for a reduction in otherwise applicable Development Charges pursuant to section 10. 1) above, the amount of the charge shall be reduced as follows:
 - a. In the case of a residential building or structure, or the residential uses in a mixed-use building or structure, which is being redeveloped for residential or non-residential purposes, the Development Charges will be reduced by an amount calculated by multiplying the applicable Development Charge under this By-law by the number of dwelling units that have been or will be demolished or converted to another type of residential use or non-residential use, and according to the type of dwelling unit so demolished or converted.
 - b. In the case of a non-residential building or structure, or the non-residential uses in a mixed-use building or structure, which is being redeveloped for residential or non-residential purposes, the Development Charges payable at the time of building permit issuance will be reduced by an amount calculated by multiplying the applicable Development Charge under this By-law by the existing gross floor area that has been or will be converted or demolished for new residential or non-residential uses, and according to the type of non-residential floor area or use so demolished or converted; however, Development Charges will be imposed on all additional residential and non-residential gross floor area in excess of the existing non-residential gross floor area that has been or will be converted or demolished.
- 3) A reduction shall not exceed the amount of the Development Charge that would otherwise be payable, and no reduction is available if the existing land use is exempt under this By-law or a previous by-law.
- 4) Redevelopment credits/charges would apply if the use changes or the commercial component increases.

Timing of Calculation and Payment

11. 1) Development Charges shall be calculated and payable in full in money or by provision of services as may be agreed upon, or by credit granted under the Act, on the date that the first building permit is issued in relation to a building or structure on land to which a Development Charge applies.
- 2) Where Development Charges apply to land in relation to which a building permit is required, the building permit shall not be issued until the Development Charge has been paid in full.



- 3) Despite subsections 11.1) and 11.2), Council from time to time, and at any time, may enter into agreements providing for all or any part of a development charge to be paid before or after it would otherwise be payable, in accordance with section 27 of the Act.
- 4) Notwithstanding sections 11.1) and 11.2), Development Charges for rental housing and institutional developments are due and payable in six installments commencing with the first installment payable on the date of occupancy, and each subsequent installment, including interest at the prescribe rate as per the Act, payable on the anniversary date each year thereafter.
- 5) Notwithstanding subsections 11.1) and 11.4), where the development of land results from the approval of a Site Plan or Zoning By-law Amendment received and approved between January 1, 2020, and June 5, 2024, and the approval of the application occurred within 2 years of building permit issuance, the development charges under Section 2 shall be calculated based on the rates set out in Schedule "B" on the date of the planning application was made, including interest at the prescribed rate. Where both planning applications apply, development charges shall be calculated on the rates set out in Schedule "B", on the date of the later planning application, including interest at the prescribed rate.
- 6) Notwithstanding subsections 11.1) and 11.4), where the development of land results from the approval of a Site Plan or Zoning By-law Amendment received on or after January 1, 2020, where the approval of the application occurred on or after June 6, 2024, and the approval of the application occurred within 18 months of building permit issuance, the development charges under Section 2 shall be calculated based on the rates set out in Schedule "B" on the date of the planning application, including interest at the prescribed rate. Where both planning applications apply, development charges shall be calculated on the rates set out in Schedule "B", on the date of the later planning application, including interest at the prescribed rate.
- 7) Interest for the purposes of sections 11.4), 11.5), and 11.6) shall be determined based on the prescribed rate in the Act, where:
 - a. The base rate shall be equal to the average prime rate, plus 1% on:
 - i. October 15 of the previous year if the adjustment date is January 1;
 - ii. January 15 of the same year if the adjustment date is April 1;
 - iii. April 15 of the same year if the adjustment date is July 1; and
 - iv. July 15 of the same year if the adjustment date is October 1



- b. The average prime rate, on a particular date means, the mean, rounded to the nearest hundredth of a percentage point, of the annual rates of interest announced by each of the Royal Bank of Canada, The Bank of Nova Scotia, the Canadian Imperial Bank of Commerce, the Bank of Montreal and The Toronto-Dominion Bank to be its prime or reference rate of interest in effect on that date for determining interest rates on Canadian dollar commercial loans by that bank in Canada.

Discounts for Rental Housing

- 12. 1) The Development Charge payable for Rental Housing developments will be reduced based on the number of bedrooms in each unit as follows:
 - (a) Three or more bedrooms – 25% reduction;
 - (b) Two bedrooms – 20% reduction; and
 - (c) All other bedroom quantities – 15% reduction.

Reserve Funds

- 13. 1) Monies received for the payment of Development Charges shall be used only in accordance with the provisions of Section 35 of the Act.
- 2) Monies received from payment of Development Charges under this By-law shall be maintained in separate Reserve Funds as follows: Services Related to a Highway, Fire Protection Services, Policing Services, Ambulance Services, Transit Services, Stormwater Services, Wastewater Services, and Water Services, Parks and Recreation Services, Library Services, Growth-Related Studies, Provincial Offences Act including By-Law Enforcement, and Waste Diversion Services.
- 3) The Reserve Funds created by operation of this By-law shall be maintained in separate reserve funds in accordance with the services/class of services set out in Schedule “A.” The Development Charge payments shall be credited to each reserve fund in accordance with the amounts shown in Schedule “B,” plus interest earned thereon.
- 4) Where any Development Charge, or part thereof, remains unpaid after the due date, the amount unpaid shall be added to the tax roll and shall be collected in the same manner as municipal taxes.
- 5) Where any unpaid Development Charges are collected as municipal taxes under subsection 13. 4), the monies so collected shall be credited to the Development Charge Reserve Funds referred to in subsection 13. 2).



- 6) The Chief Financial Officer and City Treasurer shall, in each year commencing in 2025 for the 2024 year, furnish to Council a statement in respect of the Reserve Funds established hereunder for the prior year, containing the information set out in Section 12 of Ontario Regulation 82/98.

Refunds

14. 1) Where Development Charges have been paid on the issuance of a building permit and the building permit is subsequently cancelled, the building permit shall be deemed never to have been issued and the amount of the Development Charge paid shall be refunded to the Owner by the City without any interest.
- 2) Where Development Charges have been paid on or prior to the issuance of a building permit and the building permit is subsequently revised resulting in an overpayment of Development Charges to the City, the amount of any such overpayment shall be refunded to the Owner by the City without any interest.
- 3) In the event that at the time of the approval for occupancy of non-residential buildings or structures or units within such buildings or structures or units, it can be determined with sufficient specificity that the use falls within the definition of an industrial use as set out in this by-law then the City shall be required to refund an amount being the difference between the development charges eligible for industrial use and the non-industrial use.

By-Law Amendment or Appeal

15. 1) Where this By-law or any Development Charge prescribed thereunder is amended or repealed either by order of the Ontario Land Tribunal or by resolution of the Municipal Council, the Chief Financial Officer and City Treasurer shall calculate forthwith the amount of any overpayment to be refunded as a result of said amendment or repeal.
- 2) Refunds that are required to be paid under subsection 15. 1) shall be paid with interest to be calculated as follows:
 - a. Interest shall be calculated from the date on which the overpayment was collected to the date on which the refund is paid;
 - b. The Bank of Canada interest rate in effect on the date of enactment of this By-law shall be used.
- 3) Refunds that are required to be paid under subsection 15. 1) shall include the interest owed under this section.



By-law Indexing

16. The Development Charges set out in Schedule “B” to this By-law shall be adjusted annually without amendment to this By-law, on September 1st of each year in accordance with the first quarter year over year change in in the Statistics Canada Quarterly, “Construction Price Statistics” (Ottawa Region)

Severability

17. 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.

Headings for Reference Only

18. The headings inserted in this By-law are for convenience of reference only and shall not affect the construction or interpretation of this By-law.

By-law Registration

19. A certified copy of this By-law may be registered on title to any land to which this By-law applies.

By-law Administration

20. This By-law shall be administered by the Chief Financial Officer and City Treasurer.

Schedules to the By-law

21. The following Schedules to this By-law form an integral part of this By-law:

Schedule “A”: Designated Services and Class of Services Under this By-Law

Schedule “B”: Schedule of Development Charges

Date By-law Effective

22. This By-law shall come into force and effect on May 20, 2025.

Term of By-law

23. This By-law shall continue in full force and effect for a term of ten (10) years unless it is repealed by Council at an earlier date.



Short Title

24. This By-law may be cited as the “City of Kingston Development Charge By-Law, 2025.”

Existing By-law Repealed

25. By-law 2019-116 and By-law 2024-351 are hereby repealed effective as of the date and time of this By-law coming into effect.

GIVEN ALL THREE READINGS AND PASSED THIS 20th DAY OF MAY, 2025.

Mayor

City Clerk



Schedule “A” to

City of Kingston By-Law No. 2025-XXX

Designated Services and Class of Services Under this By-Law

- 1) Services Related to a Highway;
- 2) Fire Protection Services;
- 3) Policing Services;
- 4) Ambulance Services;
- 5) Transit Services;
- 6) Parks and Recreation Services;
- 7) Library Services;
- 8) Growth-related Studies (Class of Services);
- 9) *Provincial Offences Act* including By-Law Enforcement;
- 10) Waste Diversion Services;
- 11) Stormwater Services;
- 12) Wastewater Services; and
- 13) Water Services.



SCHEDULE "B"

SCHEDULE OF DEVELOPMENT CHARGES

Services/Class of Services	RESIDENTIAL					NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 bedrooms +	Apartments - Bachelor and 1 Bedroom	Special Care/Special Dwelling Units	Industrial (per sq.ft. of Total Floor Area)	Non-Industrial (per sq.ft. of Total Floor Area)
Municipal Wide Services:							
Services Related to a Highway	6,793	5,540	4,592	3,110	2,646	1.43	4.29
Transit Services	1,300	1,060	879	595	506	0.27	0.79
Fire Protection Services	1,665	1,358	1,126	762	649	0.34	1.01
Policing Services	333	272	225	152	130	0.07	0.21
Parks and Recreation Services	7,031	5,734	4,753	3,219	2,739	0.15	0.43
Library Services	897	732	606	411	349	0.02	0.06
Provincial Offences Act including By-Law Enforcement	21	17	14	10	8	0.00	0.01
Ambulance	303	247	205	139	118	0.06	0.19
Waste Diversion	282	230	191	129	110	0.06	0.17
Municipal Wide Class of Services:							
Growth-Related Studies	78	64	53	36	30	0.02	0.05
Total Municipal Wide Services/Class of Services	\$18,703	\$15,254	\$12,644	\$8,563	\$7,285	\$2.42	\$7.21
Urban Services:							
Wastewater Services	9,068	7,395	6,130	4,152	3,532	3.53	10.83
Water Services	4,497	3,667	3,040	2,059	1,752	1.78	5.46
Stormwater Services	712	581	481	326	277	0.30	0.90
Total Urban Services	\$14,277	\$11,643	\$9,651	\$6,537	\$5,561	\$5.61	\$17.19
GRAND TOTAL RURAL AREA	\$18,703	\$15,254	\$12,644	\$8,563	\$7,285	\$2.42	\$7.21
GRAND TOTAL URBAN AREA	\$32,980	\$26,897	\$22,295	\$15,100	\$12,846	\$8.03	\$24.40



Appendix I

Addendum Report dated February 3, 2025



Addendum to 2024 Development Charges Background Study

City of Kingston

For Public Circulation and Comment

February 3, 2025

Watson & Associates Economists Ltd.
905-272-3600
info@watsonecon.ca



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1. Background

In accordance with the provisions of the *Development Charges Act, 1997*, as amended (D.C.A.), the City of Kingston (City) undertook a Development Charges Background Study (D.C.B.S.) and has distributed the study and draft by-law to the public. The following provides a summary of the key dates in the Development Charges (D.C.s) report and draft by-law process:

- December 17, 2024 – Release D.C.B.S. and draft by-law;
- March 18, 2025 – Public Meeting of Council;
- April 1, 2025 – Passage of the Development Charges (D.C.) by-law; and
- April 1, 2025 – Date of by-law enactment.

The purpose of the addendum to the December 17, 2024, D.C.B.S. is to provide refinements to the capital needs that have included in the D.C. calculation for the following services: Fire Protection Services, Policing Services, Services Related to a Highway, Transit Services, Parks and Recreation Services, Ambulance Services, Wastewater Services, Water Services and Growth-Related Studies. The cash flow calculations have also been revised for all services and class of services to reflect a decrease in the interest rate anticipated to be incurred for reserve fund borrowing, from 5.25% to 4.7%, based on recent borrowing rates established through Infrastructure Ontario.

The refinements to the calculation of the charge are detailed in this report and will form part of the D.C.B.S., for Council's consideration and approval prior to adoption of the D.C. By-law. A revised draft proposed by-law is included herein, which embrace the changes and update to the calculate charges.

2. Addendum

Subsequent to the release of the 2024 D.C.B.S., the City continued to review comments identified through feedback from the Focus Group and continued to review several capital items based on revised timing and costing that City Staff and Utilities Kingston staff were continuing to confirm and refine. As well, a minor typographical error has been corrected in the policies section. This section of the addendum report provides an explanation for the refinements noted above.



2.1 Fire Protection Services

Within Fire Protection Services, the construction of an additional training center classroom building (Project #5), which will be shared with Policing and Ambulance Services has been included in the D.C. calculations. The benefit-to-existing (BTE) deduction for this project has been revised to approximately \$3.04 million. Additionally, the post-period benefit (PPB) has been reduced from approximately \$2.42 million to \$304,000.

Furthermore, three projects have been removed at this time, namely:

- a new Public Education Vehicle, for \$75,000;
- a new Training Officer Vehicle, Equipment & Gear for \$92,500; and
- a new Fire Prevention Inspector Vehicle, Equipment & Gear for \$92,500.

Consequently, the reduction related to revised capital program that will benefit the anticipated increase in population within existing residential units, has decreased from \$172,455 to \$152,712.

These changes result in a total decrease of approximately \$1.16 million in capital costs included in the D.C. calculations.

2.2 Policing Services

As noted, in Section 2.1, the construction of an additional training center classroom building, which will be shared with Fire protection, Policing Services, and Ambulance Services has been revised. The BTE deduction for the Policing Services share of this project has been revised to approximately \$1.52 million. Additionally, the PPB has been reduced from approximately \$1.22 million to \$151,900. Consequently, the reduction related to revised capital program that will benefit the anticipated increase in population within existing residential units has decreased from \$155,005 to \$145,912.

These changes result in a decrease of \$446,606 in capital costs included in the D.C. calculations.



2.3 Ambulance Services

Further to Section 2.1. and 2.2., within Ambulance Services, the portion of the joint training center classroom building, which will be shared with Fire protection and Policing Services has been amended (Project #6). The BTE deduction for this project has been revised to \$405,000. Additionally, the PPB has been reduced from \$322,300 to \$40,500. Due to these changes, a reduction related to the revised capital program which will benefit the anticipated increase in population within existing residential units has decreased from \$48,017 to \$45,593.

These changes result in a decrease of \$120,776 in D.C. recoverable capital costs included in the D.C. calculations.

2.4 Services Related to a Highway

The “Active Transportation – Pathways and Trails” program (Project #9), in the Services Related to a Highway capital program has been refined. This project relates to additional pathways and trails anticipated to expand active transportation throughout the City. This project’s gross capital cost has been revised from \$35.90 million to \$20.16 million based on further review by City staff. The growth share of this project remains at 26%, as noted in the 2024 D.C. Background Study. Due to this refinement, the reduction related to the portion of costs that will benefit the anticipated increase in population within existing residential units decreased from approximately \$2.00 million to \$1.96 million.

These refinements result in a decrease of approximately \$4.06 million in D.C. recoverable costs included in the D.C. calculation.

2.5 Transit Services

Within Transit Services, a number of refinements have been made, including:

- Allocating 100% of the growth-related costs for charging infrastructure related to electric buses (Project #6), as a post period benefit, as the infrastructure is no longer anticipated to take place in the 10-year forecast period.
- Refining the costing of all 36 growth-related expansion buses to be based on the costing of traditional diesel buses, versus 12 buses originally anticipated to be



electric and 24 diesel. As electric buses have a higher cost than traditional diesel buses, the total gross cost related to the 36 growth-related buses has been decreased by \$9.96 million.

- The reduction related to the portion of costs that will benefit the anticipated increase in population within existing residential units decreased from \$175,518 to \$155,752.

These changes result in a decrease of approximately \$4.21 million in D.C. recoverable costs included in the D.C. calculation.

2.6 Parks and Recreation Services

City staff further reviewed the cost estimates for parks and recreation projects planned within the 10-year forecast period and refined the capital costs for the following projects:

- Project #6 - The gross cost for the Isle of Man Road Neighbourhood Park - Gibraltar Bay has been reduced by \$300,000, from approximately \$1.19 million to \$887,000.
- Project #33 – Additional Splashpads has been reduced to include one versus two additional splashpads during the forecast period, reducing the gross cost from approximately \$1.30 million to \$650,000.
- Project #41 - INVISTA Centre Ice Pad, has been updated to reflect the correct description, and has been split into Project #41a and #41b indicating these costs are related to outstanding growth-related debt – Principal (41a) and Interest (41b). However, the D.C. recoverable cost associated with this project remains unchanged.
- Projects #50 – Charging Infrastructure has been removed, at a gross cost of \$40,000, as it is not longer anticipated to be required to support growth-related vehicles being added for growth over the forecast period.
- Project #53 – Recreation Facilities Study has been removed, at a gross cost of \$300,000, as it not anticipated to be required for the 10-year forecast period.
- Due to the refinements noted above, the portion of growth-related costs associated with the anticipated increase in population within existing residential units decreased from \$528,322 to \$518,891.

These changes result in a decrease of approximately \$1.08 million in D.C. recoverable costs included in the D.C. calculation.



2.7 Wastewater Services

Utilities Kingston have continued to review the cost estimates for projects planned within the forecast period and refined both the capital costs and BTE assumptions for several projects, including:

- Project #10 - Ravensview Trunk Sewer Twinning, has been updated to allocate a portion of the costs to the benefit of the existing community, resulting in a deduction of approximately \$24.67 million.
- Project #13 - Cataraqui Bay Wastewater Treatment Plant (WWTP) Phase 2, has been reduced from an estimated gross cost of approximately \$44.80 million to \$25.0 million.
- Projects #28 and #29 – Sewer Separation Projects have been refined related to the portion of costs associated with BTE, resulting in a decrease of \$752,700 in D.C. recoverable costs.
- Projects #40 to #45 – Wastewater Facility Risk Assessments and Valuations have been removed at a gross cost of \$1.8 million.
- With the refinements noted above, the portion of the growth-related costs associated with the anticipated increase in population within existing residential units has decreased from approximately \$2.51 million to \$2.09 million.

The changes result in a decrease of approximately \$46.34 million in D.C. recoverable costs included in the D.C. calculation.

2.8 Water Services

Similar to wastewater services, Utilities Kingston staff have continued to review the capital costs associated with growth for water services, and the “Water Facility Risk Assessments and Valuations” (Projects #26 to #31) have been removed at a total gross cost of \$1.8 million. Consequently, the reduction related to the growth costs associated with the anticipated increase in population within existing residential units has been decreased from approximately \$1.40 million to \$1.39 million. These changes result in an overall decrease of approximately \$1.52 million in D.C. recoverable costs included in the D.C. calculation.



2.9 Growth-related Studies

Due to the changes outlined in Sections 2.1 to 2.8, the allocation for planning-related studies and future D.C. background studies has been revised to reflect each service's updated proportionate share of growth-related costs. The revised allocations are as follows:

- Services Related to a Highway – 29.17%
- Fire Protection Services – 2.88%
- Policing Services – 0.61%
- Transit Services – 2.34%
- Parks and Recreation Services – 8.76%
- Library Services – 1.10%
- *Provincial Offences Act*, including By-law Enforcement – 0.04%
- Ambulance Services – 0.53%
- Waste Diversion Services – 0.44%
- Stormwater Services – 2.80%
- Wastewater Services – 34.66%
- Water Services – 16.68%

These changes result in an increase of \$523 in D.C. recoverable costs included in the D.C. calculation.

2.10 Development Charge Cashflow Calculations

The cash flow calculations have been decreased from 5.25% to 4.7%, to reflect a reduction in the interest rate anticipated to be charged for borrowings required to assist in financing the growth-related capital program. This adjustment has resulted in a significant reduction in financing costs associated with growth-related infrastructure projects, resulting in a decrease in the calculated D.C. rates.

2.11 Development Charge Impacts

In aggregate, the changes identified in Sections 2.1 to 2.10 result in a decrease of approximately \$58.94 million in D.C. recoverable costs. This reduction leads to a decrease of \$3,110 in the calculated charge per single and semi-detached dwelling unit



compared to the charge outlined in the December 17, 2024, D.C.B.S. Additionally, the updated non-residential D.C.s for new developments within the urban serviced area reflect a decrease of \$0.91 per square foot of Gross Floor Area (G.F.A.) for industrial development. For non-industrial types of non-residential development (i.e., commercial and institutional), the updated D.C. rates have decreased by \$2.76 per square foot of G.F.A. compared to the charge in the December 17, 2024, D.C.B.S. The updated schedule of charges is presented in Table 1 below.

Table 1
City of Kingston
Amended Schedule of Development Charges

Services/Class of Services	RESIDENTIAL					NON-RESIDENTIAL	
	Single and Semi-Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Special Care/Special Dwelling Units	Industrial (per sq.ft. of Total Floor Area)	Non-Industrial (per sq.ft. of Total Floor Area)
Municipal Wide Services:							
Services Related to a Highway	6,835	5,574	4,620	3,129	2,662	1.44	4.31
Transit Services	1,300	1,060	879	595	506	0.27	0.79
Fire Protection Services	1,665	1,358	1,126	762	649	0.34	1.01
Policing Services	333	272	225	152	130	0.07	0.21
Parks and Recreation Services	7,024	5,728	4,748	3,216	2,736	0.15	0.43
Library Services	897	732	606	411	349	0.02	0.06
Provincial Offences Act including By-Law Enforcement	21	17	14	10	8	0.00	0.01
Ambulance	303	247	205	139	118	0.06	0.19
Waste Diversion	248	202	168	114	97	0.05	0.15
Municipal Wide Class of Services:							
Growth-Related Studies	77	63	52	35	30	0.02	0.05
Total Municipal Wide Services/Class of Services	\$18,703	\$15,253	\$12,643	\$8,563	\$7,285	\$2.42	\$7.21
Urban Services:							
Wastewater Services	9,502	7,749	6,423	4,351	3,701	3.68	11.35
Water Services	4,497	3,667	3,040	2,059	1,752	1.78	5.46
Stormwater Services	712	581	481	326	277	0.30	0.90
Total Urban Services	\$14,711	\$11,997	\$9,944	\$6,736	\$5,730	\$5.76	\$17.71
GRAND TOTAL RURAL AREA	\$18,703	\$15,253	\$12,643	\$8,563	\$7,285	\$2.42	\$7.21
GRAND TOTAL URBAN AREA	\$33,414	\$27,250	\$22,587	\$15,299	\$13,015	\$8.18	\$24.92

2.12 Development Charges Comparison of Rates

The following tables 2 through 4, provide a comparison of the current D.C.s with those calculated in the December 17, 2024 D.C.B.S., and those calculated herein for single/semi-detached units, and non-residential industrial, and non-industrial charges per square foot of gross floor area. For the comparison of residential multiple and apartment rates, please refer to the Amended pages in Appendix A.



Table 2
City of Kingston
Comparison of Single/Semi-Detached Unit Development Charges

Services/Class of Services	Current	Calculated - as of Dec. 17, 2024	Calculated - As per Addendum
City-Wide Services:			
Services Related to a Highway	11,494	7,004	6,835
Transit Services	1,749	1,648	1,300
Fire Protection Services	757	1,783	1,665
Policing Services	379	370	333
Parks and Recreation Services	3,558	7,191	7,024
Library Services	1,442	900	897
Provincial Offences Act including By-Law Enforcement	-	21	21
Ambulance	-	317	303
Waste Diversion	100	249	248
City-Wide Class of Services:			
Growth-Related Studies	387	76	77
Total City-Wide Services/Class of Services	\$19,866	\$19,559	\$18,703
Urban Area Services:			
Wastewater Services	8,742	11,607	9,502
Water Services	2,418	4,646	4,497
Stormwater Services	-	712	712
Total Urban Area Services	\$11,160	\$16,965	\$14,711
Grand Total - Urban Area Services/Class of Services	\$31,026	\$36,524	\$33,414



Table 3
City of Kingston
Comparison of Non-Residential Industrial Development
per Square Foot of Gross Floor Area

Services/Class of Services	Current	Calculated as of Dec. 17, 2024	Calculated As per Addendum
City-Wide Services:			
Services Related to a Highway	3.50	1.47	1.44
Transit Services	0.52	0.34	0.27
Fire Protection Services	0.23	0.37	0.34
Policing Services	0.11	0.08	0.07
Parks and Recreation Services	0.35	0.15	0.15
Library Services	0.14	0.02	0.02
Provincial Offences Act including By-Law Enforcement	-	-	-
Ambulance	-	0.07	0.06
Waste Diversion	0.02	0.05	0.05
City-Wide Class of Services:			
Growth-Related Studies	0.11	0.02	0.02
Total City-Wide Services/Class of Services	\$4.98	\$2.57	\$2.42
Urban Area Services:			
Wastewater Services	5.43	4.42	3.68
Water Services	1.49	1.80	1.78
Stormwater Services	-	0.30	0.30
Total Urban Area Services	\$6.92	\$6.52	\$5.76
Grand Total - Urban Area Services/Class of Services	\$11.90	\$9.09	\$8.18



Table 4
City of Kingston
Comparison of Non-Residential Non-Industrial Development
per Square Foot of Gross Floor Area

Services/Class of Services	Current	Calculated as of Dec. 17, 2024	Calculated As per Addendum
City-Wide Services:			
Services Related to a Highway	7.67	4.41	4.31
Transit Services	1.11	1.00	0.79
Fire Protection Services	0.50	1.08	1.01
Policing Services	0.24	0.23	0.21
Parks and Recreation Services	0.35	0.44	0.43
Library Services	0.14	0.06	0.06
Provincial Offences Act including By-Law Enforcement	-	0.01	0.01
Ambulance	-	0.19	0.19
Waste Diversion	0.05	0.15	0.15
City-Wide Class of Services:			
Growth-Related Studies	0.25	0.06	0.05
Total City-Wide Services/Class of Services	\$10.31	\$7.63	\$7.21
Urban Area Services:			
Wastewater Services	11.70	13.60	11.35
Water Services	3.06	5.55	5.46
Stormwater Services	-	0.90	0.90
Total Urban Area Services	\$14.76	\$20.05	\$17.71
Grand Total - Urban Area Services/Class of Services	\$25.07	\$27.68	\$24.92

3. Changes to the D.C.B.S.

Based on the foregoing, the following revisions are made to the December 17, 2024, D.C.B.S., as amended. Accordingly, the amended pages are appended to this report.



Table 5
City of Kingston
Revisions to the December 17, 2024 Development Charges Background Study

Page Reference	Description of Revisions
Table of Contents	Updated to reflect the changes summarized below
Executive Summary (pages iv to v and vii xi)	Updated to reflect the revised charges, revised public process timelines, and D.C. comparison tables as per the Addendum Report.
1-2 and 1-3	Updated text and Figure 1-1 related to the D.C. process, including the release date of this addendum and revised timelines for the public process.
5-2 and 5-14	Updated to reflect the textual changes identified in Section 2.1 and the corresponding summary table of capital infrastructure needs related to Fire Protection Services (Table 5-2).
5-3 and 5-15	Updated to reflect the textual changes identified in Section 2.2 and the corresponding summary table of capital infrastructure needs related to Policing Services (Table 5-3).
5-4, 5-16, and 5-17	Updated to reflect the textual changes identified in Section 2.6 and the corresponding summary table of capital infrastructure needs related to Park and Recreation Services (Table 5-4)
5-7, 5-8 and 5-19	Updated to reflect the textual changes identified in Section 2.5 and the corresponding summary table of capital infrastructure needs related to Transit Services (Table 5-6).
5-9 and 5-21	Updated to reflect the textual changes identified in Section 2.3 and the corresponding summary table of



Page Reference	Description of Revisions
	capital infrastructure needs related to Ambulance Services (Table 5-8).
5-12, 5-13, 5-23, and 5-24	Updated to reflect the textual changes identified in Section 2.10 and the corresponding summary table of capital infrastructure needs related to the Growth-Related Studies class of services (Table 5-10), and the table providing the residential and non-residential shares (Table 5-11).
5-25 to 5-27	Updated to reflect the textual changes identified in Section 2.4 and the corresponding summary table of capital infrastructure needs related to Services Related to a Highway (Table 5-12).
5-29, 5-31, and 5-32	Updated to reflect the textual changes identified in Section 2.8 and the corresponding summary table of capital infrastructure needs related to Water Services (Table 5-14).
5-29, 5-33, and 5-34	Updated to reflect the textual changes identified in Section 2.7 and the corresponding summary table of capital infrastructure needs related to Wastewater Services (Table 5-15).
6-1	Updated to reflect the decrease in the interest rate charged for financing negative reserve fund borrowings, from 5.25% to 4.7%
6-2	Updated text to reflect the revised calculated charges and the comparison to current rates.
6-3 to 6-4	Tables 6-1 through 6-3, updated to reflect the revised D.C. Calculations as per this Addendum report.



Page Reference	Description of Revisions
6-5	Table 6-4 updated to reflect the revised D.C.s by residential unit type and non-residential development type.
6-6 to 6-8	Tables 6-5 to 6-10 updated to provide a comparison of the current D.C.s to the D.C.s calculated in the December 17, 2024, Background Study, and the revised calculated rates as per this addendum report.
6-9	Table 6-11 updated to reflect the gross expenditure and sources of revenue summary for costs to be incurred over the 10-year life of the by-law for all services and class of services.
7-6	Updated to correct a typographical error related to the period in which the industrial exemption will be available for (i.e., 3 years not 30 years) to align with the draft by-law.
7-11	Updated to reflect this addendum in the recommendations for Council's consideration.
C-3	Updated Table C-2 to reflect changes to the operating and capital expenditure impacts for future capital expenditures due the changes contained within this addendum report.
F-4 and F-5	Updated asset management calculations as a result of refining the incremental operating costs, including - updates to Table F-1.
F-10, F12 to F-14	Updates to Tables F-5 through F-7 to reflect the updates for Transit Services discussed in Section 2.5, and textual changes related to the revised transit asset management impacts.



Page Reference	Description of Revisions
Appendix G	Updated cash-flow D.C. calculation tables, for all services and class of services, to reflect the decrease in the interest rate anticipated to be incurred for reserve fund borrowings, where required, from 5.25% to 4.7%.
H-2, H-25, and H-26	Updated dates in the draft by-law to reflect the revised public process dates and to refer to this addendum report.
H-28	Revised Schedule “B,” Schedule of Development Charges, to the by-law to reflect the changes contained this in Addendum report.

4. Process for Adoption of the Development Charges By-law

The revisions provided herein form the basis for the D.C. by-law and will be incorporated into the D.C.B.S., as amended, to be provided to Council prior to Council's consideration and adoption of the proposed D.C. by-law.

If Council is satisfied with the above noted changes to the D.C.B.S. and D.C. by-law, then prior to by-law passage Council must:

- Approve the D.C.B.S., as amended;
- Determine that no further public meetings are required on the matter; and
- Adopt the new D.C. by-law.



Appendix A

Amended Pages

(Inserted Throughout Body of Report)



Appendix J

Addendum #2 Report dated May 13, 2025



Addendum #2 to 2024 Development Charges Background Study

City of Kingston

For Public Circulation

May 13, 2025

Watson & Associates Economists Ltd.
905-272-3600
info@watsonecon.ca



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1. Background

In accordance with the provisions of the *Development Charges Act, 1997*, as amended (D.C.A.), the City of Kingston (City) undertook a Development Charges Background Study (D.C.B.S.) and has distributed the study and draft by-law to the public. An addendum to the D.C.B.S. was undertaken shortly after the public release date. The following provides a summary of the key dates in the Development Charges (D.C.s) report and draft by-law process:

- December 17, 2024 – Release D.C.B.S. and draft by-law;
- February 3, 2025 – Release of Addendum #1 to 2024 D.C. Background Study and By-law;
- March 18, 2025 – Public Meeting of Council;
- May 20, 2025 – Passage of the Development Charges (D.C.) by-law; and
- May 20, 2025 – Date of by-law enactment.

The purpose of this second addendum to the December 17, 2024, D.C.B.S., as amended, is to provide refinements to the capital needs that have been included in the D.C. calculation for the following services: Services Related to a Highway, Parks and Recreation Services, Waste Diversion Services, Wastewater Services, and adjust the Growth-Related Studies class of services related to the allocation of studies between services based on the revisions noted herein. The cash flow calculations have also been revised for all services and class of services as a result.

The refinements to the calculation of the charge are detailed in this report and will form part of the D.C.B.S., for Council's consideration and approval prior to adoption of the D.C. By-law. A revised draft proposed by-law is included herein, which embrace the changes and update to the calculate charges.

2. Addendum

Subsequent to the release of the 2024 D.C.B.S., as amended, the City continued to review comments identified through feedback from the Focus Group and continued to review several capital items based on revised timing and costing that City Staff and Utilities Kingston staff were continuing to confirm and refine. An addendum report was released on February 3, 2025 that embraced a number of refinements. Since that time,



the City has continued to engage with the Focus Group, and additional refinements have been identified. This section of the addendum report provides an explanation for the refinements noted above.

2.1 Services Related to a Highway

Within the Services Related to a Highway capital program, revisions to specific project names have been made along with an adjustment to the benefit to existing (BTE) deduction for certain projects. Specifically, project #12 has been renamed to “Salt and Sand Storage Facilities” from “Salt and Sand Storage Facilities (2)” to accurately state that there is only one facility, not two anticipated. The cost originally identified for this project was reflective of the one facility, therefore, there is no adjustment to the calculated charges for this project. Furthermore, deductions related to the proportion of costs that are a BTE development have been made to a number of project, based on the anticipated growth in population versus the existing population. This has resulted in a deduction of approximately 73% (BTE), to the following projects:

- Project #16 – Paver – BTE deduction of \$274,000
- Project #17 – 3 Ton Steel Roller – BTE deduction of \$58,300
- Project #18 – Tri Axle Float – BTE deduction of \$58,300
- Project #19 – Beram Pot – BTE deduction of \$54,600
- Project #20 – 3 axle dump truck – BTE deduction of \$276,900
- Project #21 – Crew Cab 1 tonne – BTE deduction of \$70,700
- Project #22 – Regular cab 1 ton – BTE deduction of \$64,900
- Project #23 – 4 Ton Steel Roller – BTE deduction of \$109,300
- Project #24 – 1.5 Tonne Steel Roller – BTE deduction of \$47,400
- Project #25 – Grinder Attachment – BTE deduction of \$36,400

As a result of the above refinements, the adjustments related to the existing population incline has also been revised. With these revisions, the gross capital cost estimate remains unchanged at approximately \$361.7 million. The deduction related to the benefit to the existing development has increased to approximately \$124.22 million. As such, the resultant D.C. recoverable costs included in the calculations is approximately \$194.78 million, of which approximately \$131.83 million (68%) and \$62.95 million (32%) have been allocated to residential and non-residential development, respectfully.



2.2 Parks and Recreation Services

The Parks and Recreation Services capital program has also been refined. Specifically, the BTE deduction for project #13 “École Secondaire Publique Milles-Îles and École Secondaire Catholique Sainte-Marie-Rivier (CEPEO-CECCE) - Outdoor Amenities (4.6 acres)” has been updated to 5% from approximately 15%. The initial percentage was based on a report to Council (24-084) dated February 20, 2024. At the time of preparing the Council report, City Staff identified the growth share of this project based on the typical 5% of BTE that the City has historically allocated to all growth-related parks projects, as well as the 10% mandatory deduction that the D.C. Act use to require to the calculations related to parks and recreation services. However, one of the more recent amendments to the D.C. Act removed the mandatory 10% deduction as a required when undertaking the D.C. calculations in new studies. As such, the 2024 D.C. study should have only reduced this project by 5% (i.e., \$31,500), similar to the other parks projects.

The total gross capital cost estimates for all anticipated growth-related parks and recreation projects remains unchanged at approximately \$161.70 million, as does the overall post-period benefit deductions remaining at \$920,100. The overall BTE deduction has decreased to approximately \$76.94 million (including the reserve fund adjustment and adjustment related to the increase in population anticipated in existing households). As such, the total D.C. recoverable cost included in the parks and recreation calculations is revised to approximately \$58.83 million, with approximately \$55.86 million (95%) attributable to residential development and approximately \$2.97 million (5%) attributable to non-residential development.

2.3 Waste Diversion Services

The capital program related to Waste Diversion Services has been revised related to project #6 “Cart-based Program”. The gross capital cost estimate has been updated to include the cost of two carts per households, one for waste diversion and one for regular garbage. The D.C. study initially identified only the cost associated with the new waste diversion carts for each new household, however, then deducted 50% of the costs as an amount related to the ineligible costs associated with the carts related to the regular garbage in error. As each new household receives both carts, the gross cost has been updated to reflect the full cost of both carts each household receives, and



then makes the required deduction of 50% related to the in-eligible carts. Therefore, the revised cost estimate is approximately \$1.64 million for the carts. This has increased the growth-related costs associated with waste diversion. As such, there has been a refinement to the adjustment related to the portion of costs that will benefit the anticipated population incline anticipated in existing households.

These changes have increased the overall gross capital cost estimate of the waste diversion program to approximately \$29.34 million. The other deduction related to the share of costs attributable to ineligible services (i.e., landfill and incineration) has increased to approximately \$19.5 million and the BTE development has increased to approximately \$4.02 million (including the reserve fund adjustment and incline adjustment). The resultant D.C. recoverable costs included in the calculations is therefore revised to approximately \$3.38 million. Of this amount, approximately \$2.22 million (66%) has been attributed to residential development and \$1.16 million (34%) has been attributed to non-residential development.

2.4 Wastewater Services

City staff have provided revisions related to the capital program for Wastewater Services. Specifically, Project #12 has been renamed to “Cataraqui Bay WWTP Phase 2 (Liquid Train additional upgrade, incl. EA, new capacity for growth)” and Project #13 has been renamed to “Cataraqui Bay WWTP Phase 1B (Solids Train, incl. EA, new capacity for growth)”. As the phases were confirmed with Utilities Kingston staff, it was recognized that project 13 is actually part of the initial phase 1 expansion project that the prior D.C. study identified as being 40% to the benefit of the existing community. As the phasing labelling was initially changed in the 2024 D.C. study to phase 2 and phase 2, it was missed that project 13 was actually a portion of the initial phase, that had been broken into two sub-phases. As such, a 40% BTE deduction has now been applied to project #13. This has resulted in a \$10 million decrease in the D.C. recoverable cost included in the calculations for this phase of the project. This change also updated the adjustment required that relates to the population incline anticipated in the existing households.

With these refinements, the total gross capital cost estimate for the wastewater program remains unchanged at approximately \$360.98 million. The BTE deduction increased to approximately \$138.25 million (including the reserve and incline adjustments), and the D.C. recoverable cost decreased to \$222.72 million. Of the D.C. recoverable amount,



\$117.10 million (53%) has been attributed to residential development and \$105.62 million (47%) has been attributed to non-residential development.

2.5 Growth-Related Studies

Due to the changes outlined in Sections 2.1 to 2.4, the allocation for planning-related studies and future D.C. background studies has been revised to reflect each service's updated proportionate share of growth-related costs. The revised allocations are as follows:

- Services Related to a Highway – 29.48%
- Fire Protection Services – 2.92%
- Policing Services – 0.62%
- Transit Services – 2.37%
- Parks and Recreation Services – 8.90%
- Library Services – 1.12%
- Provincial Offences Act, including By-law Enforcement – 0.04%
- Ambulance Services – 0.54%
- Waste Diversion Services – 0.51%
- Stormwater Services – 2.85%
- Wastewater Services – 33.71%
- Water Services – 16.95%

When undertaking the reallocation of the costs for each eligible service component, it was recognized that project 3 did not calculate the BTE correctly at 50% of the eligible growth-related capital costs. As a result, the changes noted herein have resulted in a minor decrease of \$10 in D.C. recoverable costs included in the D.C. calculation. This minor refinement does not impact the calculated non-residential D.C.s however, it does result in a \$1 increase to the D.C.s for residential units.

2.6 Development Charge Impacts

In aggregate, the changes identified in Sections 2.1 to 2.5 result in a decrease of approximately \$10.48 million in D.C. recoverable costs. This reduction leads to a decrease of \$434 in the calculated charge per single and semi-detached dwelling unit compared to the charge outlined in the February 3, 2025 amendment to the D.C.B.S.



Additionally, the updated non-residential D.C.s for new developments within the urban serviced area reflect a decrease of \$0.15 per square foot of Gross Floor Area (G.F.A.) for industrial development compared to the D.C. outlined in the February 3, 2025 amendment to the D.C.B.S. For non-industrial types of non-residential development (i.e., commercial and institutional), the updated D.C. rates have decreased by \$0.52 per square foot of G.F.A. compared to the charge in the February 3, 2025 amendment to the D.C.B.S. It is noted that the reductions to the D.C.s relate to wastewater services. The refinements to the municipal-wide services have not resulted in an overall reduction to the D.C.s, just a reallocation of the costs between the various service categories. The updated schedule of charges is presented in Table 1 below.

Table 1
City of Kingston
Amended Schedule of Development Charges

Services/Class of Services	RESIDENTIAL					NON-RESIDENTIAL	
	Single and Semi Detached Dwelling	Other Multiples	Apartments - 2 Bedrooms +	Apartments - Bachelor and 1 Bedroom	Special Care/Special Dwelling Units	Industrial (per sq.ft. of Total Floor Area)	Non-Industrial (per sq.ft. of Total Floor Area)
Municipal Wide Services:							
Services Related to a Highway	6,793	5,540	4,592	3,110	2,646	1.43	4.29
Transit Services	1,300	1,060	879	595	506	0.27	0.79
Fire Protection Services	1,665	1,358	1,126	762	649	0.34	1.01
Policing Services	333	272	225	152	130	0.07	0.21
Parks and Recreation Services	7,031	5,734	4,753	3,219	2,739	0.15	0.43
Library Services	897	732	606	411	349	0.02	0.06
Provincial Offences Act including By-Law Enforcement		17	14	10	8	0.00	0.01
Ambulance	303	247	205	139	118	0.06	0.19
Waste Diversion	282	230	191	129	110	0.06	0.17
Municipal Wide Class of Services:							
Growth-Related Studies	78	64	53	36	30	0.02	0.05
Total Municipal Wide Services/Class of Services	\$18,703	\$15,254	\$12,644	\$8,563	\$7,285	\$2.42	\$7.21
Urban Services:							
Wastewater Services	9,068	7,395	6,130	4,152	3,532	3.53	10.83
Water Services	4,497	3,667	3,040	2,059	1,752	1.78	5.46
Stormwater Services	712	581	481	326	277	0.30	0.90
Total Urban Services	\$14,277	\$11,643	\$9,651	\$6,537	\$5,561	\$5.61	\$17.19
GRAND TOTAL RURAL AREA	\$18,703	\$15,254	\$12,644	\$8,563	\$7,285	\$2.42	\$7.21
GRAND TOTAL URBAN AREA	\$32,980	\$26,897	\$22,295	\$15,100	\$12,846	\$8.03	\$24.40

2.7 Development Charges Comparison of Rates

The following Tables 2 through 4, provide a comparison of the current D.C.s with those calculated in the December 17, 2024 D.C.B.S., the February 3, 2025 amendment to the D.C.B.S., and those calculated herein for single/semi-detached units, and non-residential industrial, and non-industrial charges per square foot of gross floor area. For the comparison of residential multiple and apartment rates, please refer to the Amended pages in Appendix A. It is further noted that the current rates included in the



comparison tables are reflected in 2024 values, to allow for comparison to the rates calculated in the background study and addendum reports, as they are also represented in 2024 values. However, the City has indexed the current rates in 2025, as required by the current by-law.

Table 2
City of Kingston
Comparison of Single/Semi-Detached Unit Development Charges

Services/Class of Services	Current	Calculated - as of Dec. 17, 2024	Calculated - As per Addendum 1	Calculated - As per Addendum 2
City-Wide Services:				
Services Related to a Highway	11,494	7,004	6,835	6,793
Transit Services	1,749	1,648	1,300	1,300
Fire Protection Services	757	1,783	1,665	1,665
Policing Services	379	370	333	333
Parks and Recreation Services	3,558	7,191	7,024	7,031
Library Services	1,442	900	897	897
Provincial Offences Act including By-Law Enforcement	-	21	21	21
Ambulance	-	317	303	303
Waste Diversion	100	249	248	282
City-Wide Class of Services:				
Growth-Related Studies	387	76	77	78
Total City-Wide Services/Class of Services	\$19,866	\$19,559	\$18,703	\$18,703
Urban Area Services:				
Wastewater Services	8,742	11,607	9,502	9,068
Water Services	2,418	4,646	4,497	4,497
Stormwater Services	-	712	712	712
Total Urban Area Services	\$11,160	\$16,965	\$14,711	\$14,277
Grand Total - Urban Area Services/Class of Services	\$31,026	\$36,524	\$33,414	\$32,980



Table 3
City of Kingston
Comparison of Non-Residential Industrial Development
per Square Foot of Gross Floor Area

Services/Class of Services	Current	Calculated - as of Dec. 17, 2024	Calculated - As per Addendum 1	Calculated - As per Addendum 2
City-Wide Services:				
Services Related to a Highway	3.50	1.47	1.44	1.43
Transit Services	0.52	0.34	0.27	0.27
Fire Protection Services	0.23	0.37	0.34	0.34
Policing Services	0.11	0.08	0.07	0.07
Parks and Recreation Services	0.35	0.15	0.15	0.15
Library Services	0.14	0.02	0.02	0.02
Provincial Offences Act including By-Law Enforcement	-	-	-	-
Ambulance	-	0.07	0.06	0.06
Waste Diversion	0.02	0.05	0.05	0.06
City-Wide Class of Services:				
Growth-Related Studies	0.11	0.02	0.02	0.02
Total City-Wide Services/Class of Services	\$4.98	\$2.57	\$2.42	\$2.42
Urban Area Services:				
Wastewater Services	5.43	4.42	3.68	3.53
Water Services	1.49	1.80	1.78	1.78
Stormwater Services	-	0.30	0.30	0.30
Total Urban Area Services	\$6.92	\$6.52	\$5.76	\$5.61
Grand Total - Urban Area Services/Class of Services	\$11.90	\$9.09	\$8.18	\$8.03



Table 4
City of Kingston
Comparison of Non-Residential Non-Industrial Development
per Square Foot of Gross Floor Area

Services/Class of Services	Current	Calculated - as of Dec. 17, 2024	Calculated - As per Addendum 1	Calculated - As per Addendum 2
City-Wide Services:				
Services Related to a Highway	7.67	4.41	4.31	4.29
Transit Services	1.11	1.00	0.79	0.79
Fire Protection Services	0.50	1.08	1.01	1.01
Policing Services	0.24	0.23	0.21	0.21
Parks and Recreation Services	0.35	0.44	0.43	0.43
Library Services	0.14	0.06	0.06	0.06
Provincial Offences Act including By-Law Enforcement	-	0.01	0.01	0.01
Ambulance	-	0.19	0.19	0.19
Waste Diversion	0.05	0.15	0.15	0.17
City-Wide Class of Services:				
Growth-Related Studies	0.25	0.06	0.05	0.05
Total City-Wide Services/Class of Services	\$10.31	\$7.63	\$7.21	\$7.21
Urban Area Services:				
Wastewater Services	11.70	13.60	11.35	10.83
Water Services	3.06	5.55	5.46	5.46
Stormwater Services	-	0.90	0.90	0.90
Total Urban Area Services	\$14.76	\$20.05	\$17.71	\$17.19
Grand Total - Urban Area Services/Class of Services	\$25.07	\$27.68	\$24.92	\$24.40

3. Changes to the D.C.B.S.

Based on the foregoing, the following revisions are made to the December 17, 2024, D.C.B.S., as amended. Accordingly, the amended pages are appended to this report.



Table 5
City of Kingston
Revisions to the December 17, 2024, as amended Development Charges Background
Study

Page Reference	Description of Revisions
Executive Summary (pages iv to v and vii xiii)	Updated to reflect the revised charges, revised public process timelines, and D.C. comparison tables as per the Addendum Report.
1-2 and 1-3	Updated text and Figure 1-1 related to the D.C. process, including the release date of this addendum and revised timelines for the public process.
5-4, 5-16, and 5-17	Updated to reflect the textual changes identified in Section 2.2 and the corresponding summary table of capital infrastructure needs related to Parks and Recreation Services (Table 5-4).
5-10, 5-11, and 5-22	Updated to reflect the textual changes identified in Section 2.3 and the corresponding summary table of capital infrastructure needs related to Waste Diversion Services (Table 5-9).
5-12, 5-13, 5-23, and 5-24	Updated to reflect the textual changes identified in Section 2.5 and the corresponding summary table of capital infrastructure needs related to Growth-Related Studies (Table 5-10 and Table 5-11)
5-25 to 5-27	Updated to reflect the textual changes identified in Section 2.1 and the corresponding summary table of capital infrastructure needs related to Services Related to a Highway (Table 5-12).
5-29, 5-33, and 5-34	Updated to reflect the textual changes identified in Section 2.4 and the corresponding summary table of



Page Reference	Description of Revisions
	capital infrastructure needs related to Wastewater Services (Table 5-15).
6-2	Updated text to reflect the revised calculated charges and the comparison to current rates.
6-3 to 6-4	Tables 6-1 through 6-3, updated to reflect the revised D.C. Calculations as per this Addendum report.
6-5	Table 6-4 updated to reflect the revised D.C.s by residential unit type and non-residential development type.
6-6 to 6-9	Tables 6-5 to 6-10 updated to provide a comparison of the current D.C.s to the D.C.s calculated in the December 17, 2024 Background Study, the D.C.s calculated as per addendum #1, and the revised calculated rates as per this addendum report.
6-10	Table 6-11 updated to reflect the gross expenditure and sources of revenue summary for costs to be incurred over the 10-year life of the by-law for all services and class of services.
7-10 and 7-11	Section 7.4.2 – Updated to reflect the anticipated date the by-law will come into effect (i.e., May 21, 2025); and Section 7.2 Updated to reflect this addendum in the recommendations for Council’s consideration.



Page Reference	Description of Revisions
C-3	Updated Table C-2 to reflect changes to the operating and capital expenditure impacts for future capital expenditures due the changes contained within this addendum report.
F-4 and F-5	Updated asset management calculations as a result of refining the incremental operating costs, including - updates to Table F-1.
G-2 to G-4	Updated cash-flow D.C. calculation tables for services related to a highway (Table G-1, G-2, and G-3).
G-11 to G-13	Updated cash-flow D.C. calculation tables for parks and recreation services (Table G-10, G-11, and G-12).
G-26 to G-28	Updated cash-flow D.C. calculation tables for waste diversion services (Table G-25, G-26, and G-27).
G-35 to G-37	Updated cash-flow D.C. calculation tables for wastewater services (Table G-31, G-32, and G-33).
G-38 to G-40	Updated cash-flow D.C. calculation tables for growth-related studies (Table G-34, G-35, and G-36).
H-2, H-25, and H-26	Updated dates in the draft by-law to reflect the revised public process dates and to refer to this addendum report.
H-28	Revised Schedule “B,” Schedule of Development Charges, to the by-law to reflect the changes contained this in Addendum report.



4. Process for Adoption of the Development Charges By-law

The revisions provided herein form the basis for the D.C. by-law and will be incorporated into the D.C.B.S., as amended, to be provided to Council prior to Council's consideration and adoption of the proposed D.C. by-law.

If Council is satisfied with the above noted changes to the D.C.B.S. and D.C. by-law, then prior to by-law passage Council must:

- Approve the D.C.B.S., as amended;
- Determine that no further public meetings are required on the matter; and
- Adopt the new D.C. by-law.



Appendix A

Amended Pages

(Inserted Throughout Body of Report)