

TOWNSHIP OF ELIZABETH TOWN-KITLEY : 2025 BUDGET SUMMARY

Account Number	Previous YTD Budget	Annual Budget	Change %
General Government Excess of Rev Over Exp	-981,528	-1,109,192	13.01%
Protection to Persons & Property Excess of Rev over Exp	-2,843,907	-2,897,071	1.87%
Transportation Excess of Rev Over Exp	-4,009,158	-4,559,429	13.73%
Environmental Services Excess of Rev Over Exp	-140,482	-183,181	30.39%
Health Services Excess of Rev over Exp	-27,000	-27,250	0.93%
Recreation & Culture Excess of Rev Over Exp	-331,975	-402,888	21.36%
Planning & Development Excess of Rev Over Exp	-404,650	-433,584	7.15%
TOTAL DEPARTMENT EXCESS OF REV OVER EXP	-8,738,700	-9,612,595	-10.00%
OMPF	946,300	988,600	
Payments in Lieu	105,000	105,000	
	1,051,300	1,093,600	
Total to be collected through taxation	-7,687,400	-8,518,995	10.82%

2024 Beginning Roll		1,194,680,400
2024 Changes		1,206,637,200
2024 Growth	1.00084%	11,956,800
Weighted Growth	0.99565%	11,894,872
Revenue generated from growth		78,411

Adjusted levy increase	9.80%
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	2023	2024
Median Value Single Family Home (MPAC)	202,000	202,000

2024 Residential Tax Rate	0.00659200	
2025 Residential Tax Rate	0.00723133	
Difference	0.00063933	9.70%
Tax Rate change generates	\$ 129.15	9.70%
Average Residential Assess.change generates	\$ -	0.00%
	\$ 129.15	9.70%

2024	0.01241324	
2024	0.01327186	
Difference	0.00085862	6.92%
Overall tax rate increase with Cty & Sc Bd	\$173.44	6.92%
Average Assessment increase generates	\$0.00	0.00%
	\$173.44	6.92%



Budget Report by Capital & Operating Capital and Operating

	2024 5. Council Approved	2024 Actuals	2025 4. Council Review	2025 Variance \$	2025 Variance %
Capital					
111 MAYOR AND COUNCIL	10,000	10,000.00	10,000		
121 CLERK ADMINISTRATORS OFFICE	5,000	4,549.19	10,000	5,000	100.00%
211 FIRE SERVICES	334,775	325,125.62	366,333	31,558	9.43%
311 ROADS	592,657	600,840.65	890,611	297,954	50.27%
313 ROAD CONSTRUCTION CAPITAL	693,038	879,808.49	713,507	20,469	2.95%
451 WASTE SITE	14,500	14,717.31	15,000	500	3.45%
711 RECREATION	32,432	33,998.93	85,000	52,568	162.09%
735 BELLAMY PARK	11,161	11,323.71	10,000	(1,161)	(10.40%)
811 PLANNING AND ZONING					
Total Capital	1,693,563	1,880,363.90	2,100,451	406,888	24.03%
Operating					
111 MAYOR AND COUNCIL	153,571	161,460.68	166,700	13,129	8.55%
121 CLERK ADMINISTRATORS OFFICE	602,120	639,900.55	700,605	98,485	16.36%
125 TOWNSHIP BUILDINGS	210,837	177,788.84	221,887	11,050	5.24%
132 GRANTS	(1,051,300)	(1,037,899.11)	(1,093,600)	(42,300)	4.02%
211 FIRE SERVICES	813,886	874,706.65	833,200	19,314	2.37%
212 E.M.S. SERVICES	4,500	2,174.11	4,615	115	2.56%
213 EMERGENCY PLANNING	12,150	22,388.74	13,400	1,250	10.29%
241 BUILDING INSPECTION	115,010	20,321.57	54,575	(60,435)	(52.55%)
242 ANIMAL CONTROL	18,900	14,748.37	17,400	(1,500)	(7.94%)
243 BY-LAW ENFORCEMENT	55,725	42,493.13	52,700	(3,025)	(5.43%)
244 POLICING	1,396,334	1,389,674.47	1,458,286	61,952	4.44%
246 CONSERVATION	92,627	92,891.14	96,562	3,935	4.25%
311 ROADS	372,000	432,544.14	452,100	80,100	21.53%



Budget Report by Capital & Operating Capital and Operating

	2024 5. Council Approved	2024 Actuals	2025 4. Council Review	2025 Variance \$	2025 Variance %
312 GARAGE	88,456	113,461.21	91,445	2,989	3.38%
315 ROADSIDE MAINTENANCE	390,776	500,060.69	484,540	93,764	23.99%
316 PAVED ROAD MAINTENANCE	198,715	139,891.51	201,315	2,600	1.31%
317 GRAVEL ROAD MAINTENANCE	664,593	915,786.15	752,000	87,407	13.15%
319 ROADS EQUIPMENT	427,290	520,429.36	479,330	52,040	12.18%
331 WINTER CONTROL	854,851	568,488.90	765,051	(89,800)	(10.50%)
362 STREETLIGHTS	20,500	17,068.22	20,500		
399 MACHINE TIME	(293,718)	(372,933.50)	(290,970)	2,748	(0.94%)
400 WATERWORKS					
410 SOURCE WATER	1,500	885.31	1,500		
450 RECYCLING	69,371	81,319.54	66,381	(2,990)	(4.31%)
451 WASTE SITE	55,111	78,173.66	100,300	45,189	82.00%
452 KITLEY WASTE					
551 CEMETERIES	27,000	19,564.47	27,250	250	0.93%
711 RECREATION	67,827	75,696.24	63,775	(4,052)	(5.97%)
712 LYN PIT	22,753	34,771.61	36,080	13,327	58.57%
713 LYN BALL DIAMONDS	13,242	23,140.47	12,850	(392)	(2.96%)
714 ROWS CORNERS	(4,722)	(5,455.89)	(5,287)	(565)	11.97%
716 CLIFFORD BALL DIAMOND	11,250	14,486.50	12,750	1,500	13.33%
717 MISC PARKS	13,570	20,273.90	16,070	2,500	18.42%
720 BLAINE HEALEY	4,300	12,256.05	9,300	5,000	116.28%
722 KITELY SOCCER	9,200	11,361.00	11,500	2,300	25.00%
730 USER FEES	54,500	50,221.76	54,500		
735 BELLAMY PARK	(8,730)	(9,901.76)	(11,350)	(2,620)	30.01%
738 HERITAGE COMMITTEE	6,059	2,863.12	6,050	(9)	(0.15%)



Budget Report by Capital & Operating Capital and Operating

	2024 5. Council Approved	2024 Actuals	2025 4. Council Review	2025 Variance \$	2025 Variance %
740 LIBRARIES	99,133	88,802.66	101,650	2,517	2.54%
811 PLANNING AND ZONING	298,400	292,494.80	324,900	26,500	8.88%
821 ECONOMIC DEVELOPMENT	106,250	94,935.06	108,684	2,434	2.29%
Total Operating	5,993,837	6,121,334.32	6,418,544	424,707	7.09%
Total Capital and Operating	7,687,400	8,001,698.22	8,518,995	831,595	10.82%



Capital Budget Report

Run Date: Mar 19, 2025

	Total Budget 2025	CCBF Grant 2025	OCIF Grant 2025	Other Grants/Donations 2025	Reserves 2025	Funding from Debt 2025	Funded Through Taxation 2025
Buildings & Improvements							
CB03BLAINE HEALEY PAVILLION	50,000				(50,000)		
CB05TOLEDO OFFICE RENOVATION	40,000				(40,000)		
CB07Replace Overhead Doors Station #1 &# 2	25,000						25,000
CB08Replace Fire Alarm Panel Station #1	3,000						3,000
CB09Decontamination Rooms Station #1 & #2	50,000						50,000
CB10Secure front vestibule and office area Station 1	40,000				(10,000)		30,000
CB11BAND SHELL - LYN BALLPARK	80,000			(80,000)			
CB12OLD LYN FIRE HALL - DEMOLITION	40,000						40,000
Total	328,000			(80,000)	(100,000)		148,000
Bridges & Culverts							
CC01Chant Rd Bridge	55,000						55,000
CC02EK12 - Kitley Line 9 Structure	575,000					(500,000)	75,000
CC03Townline Road Bridge Replacement	650,000					(650,000)	
CC04EK4 - Lyn Valley Creek Bridge	1,755,467					(1,680,467)	75,000
CC06EK6 - Kinch Street Bridge	30,000						30,000
Total	3,065,467					(2,830,467)	235,000
Equipment & Machinery							
CE16Replace SCBA Air Cylinders	30,000						30,000
CE17Council Chambers Wireless Microphone system	5,000						5,000
Total	35,000						35,000
Information Technology							
CI06 HR POLICY SOFTWARE	20,000				(20,000)		
CI07 TIME & ATTENDANCE SOFTWARE	36,000				(36,000)		
Total	56,000				(56,000)		
Roads							



Capital Budget Report

Run Date: Mar 19, 2025

	Total Budget 2025	CCBF Grant 2025	OCIF Grant 2025	Other Grants/Donations 2025	Reserves 2025	Funding from Debt 2025	Funded Through Taxation 2025
503 KITLEY LINE 8	209,857						209,857
558 HOWE RD	480,000	(312,600)					167,400
559 2ND CONCESSION RD	225,021		(198,771)				26,250
598 HEALEY RD	75,000						75,000
Total	989,878	(312,600)	(198,771)				478,507
Studies and Plans							
CS09Development Charges Study	30,000				(30,000)		
CS10Planning Rationale for - Good Property	40,000				(40,000)		
Total	70,000				(70,000)		
Vehicles							
CV03RESCUE VEHICLE	323,467				(221,086)		102,381
CV08Tandem Plow Truck Replacement	498,000						498,000
CV09Pumper #1 Retrofit Tool Compartment	10,000						10,000
CV10Wheel Loader	70,000						70,000
Total	901,467				(221,086)		680,381
Transfer to Reserves							
PROVISION TO RESERVES							
CX01 Transfer to Reserves Administration	5,000						5,000
CX02 Transfer to Reserves Council	10,000						10,000
CX04 Transfer to Reserves Roads	100,000						100,000
CX05 Transfer to Reserves Waste	15,000						15,000
CX06 Transfer to Reserves Recreation	45,000						45,000
CX07 Transfer to reserves Bellamy	10,000						10,000
Total PROVISION TO RESERVES	185,000						185,000
Debt Repayments							
DEBT PAYMENTS							
CY01 Debt Repayments Fire	115,952						115,952



Capital Budget Report

Run Date: Mar 19, 2025

	Total Budget 2025	CCBF Grant 2025	OCIF Grant 2025	Other Grants/Donations 2025	Reserves 2025	Funding from Debt 2025	Funded Through Taxation 2025
CY02Debt Repayments Roads	35,157						35,157
CY03Unfinanced Capital Repayment Roads	187,454						187,454
Total DEBT PAYMENTS	338,563						338,563
Total Elizabethtown-Kitley Capital	5,969,375	(312,600)	(198,771)	(80,000)	(447,086)	(2,830,467)	2,100,451

**Township of Elizabethtown-Kitley
Reserves analysis
2025 Budget**

Reserve GL11-L51-	Balance at 1-Jan-24	Deficit Transfer 2023	Provision To		Transfer From		Est. Balance at Dec 31 2024	Deficit Transfer 2024	Proposed Provision 2025	Proposed use 2025	Potential Balance	
			2024 Budget	2024 Actual	2024 Budget	2024 Actual						
Capital Development Reserve Fund	CDRF	96,421.75		5,355.73	34,300.00	34,300.00	67,477.48	Proposed			2025	
Parkland Reserve Fund	PKRF	24,884.96		10,513.72	25,000.00	25,000.00	10,398.68		10,000.00		67,477.48	
Topsoil Deposits Reserve Fund	TSDF	9,062.14		476.95			9,539.09				20,398.68	
Total Reserve Funds		130,368.85	-	16,346.40	59,300.00	59,300.00	87,415.25	-	10,000.00	-	97,415.25	
Cemeteries Reserve		18,292.42					18,292.42				18,292.42	
Contingency Reserve	CTRF	52,283.16	50,000.00				2,283.16				2,283.16	
Economic Development Reserve	EDRF	188.69					188.69				188.69	
Elections Reserve	ELEC			10,000.00	10,000.00		10,000.00		10,000.00		20,000.00	
Environmental Reserve	EVRF	15,500.00					15,500.00				15,500.00	
Fire Extrication Team Reserve	FERF	109.03					109.03				109.03	
Fire Reserve	FRRF	878,973.80				878,974.00	657,888.00			221,085.80	-	
General Admin Reserve	GARF	298,578.75		5,000.00	90,000.00	107,240.57	191,338.18		5,000.00	96,000.00	100,338.18	
Heritage Reserve	HRRF	18,115.35					18,115.35				18,115.35	
Kitley Waste Reserve	KWRF	6,700.49		10,564.51			3,864.02				3,864.02	
Landfill Post Closure Contingency	LAND	-					-				-	
Legal Fees Contingency	LEGA	65,600.00					62,954.24				62,954.24	
Library Reserve	LBRF	96,458.25	3,422.69				99,880.94	3,812.00			103,692.94	
Policing Reserve	OPPR	387,043.00	337,043.00				50,000.00				50,000.00	
Planning/Dev Reserve	PDRF	120,072.96					119,072.96			30,000.00	89,072.96	
Recreation Reserve (Bellamy)	RCRF	39,551.95			20,000.00	20,000.00	19,551.95		10,000.00		29,551.95	
Recreation Reserve	RCRS	35,175.16		5,000.00	20,000.00	35,000.00	55,175.16		5,000.00	50,000.00	10,175.16	
Roads Reserve	RDRF	296,710.46		67,500.00	67,500.00	292,000.00	242,000.00		100,000.00		222,210.46	
Working Capital Reserve	WCRF	1,183,424.44		11,161.00	11,161.00		1,194,585.44	252,586.38			941,999.06	
Waterline Reserve	WLRF	29,403.75					11,308.67				18,095.08	
Five Mile Light Fund	FMLF	12,977.29					3,459.84				9,517.45	
Strategic Initiatives Reserve	STIN	953,846.58	102,788.75		50,000.00	5,000.00	846,057.83		40,000.00	40,000.00	846,057.83	
Total Reserves		4,477,312.13	486,409.06	98,661.00	119,225.51	1,365,974.00	1,050,542.84	3,059,585.74	248,774.38	170,000.00	437,085.80	2,543,725.56
Total		4,625,973.40	430,373.00	98,661.00	135,571.91	1,425,274.00	1,109,842.84	3,165,293.41	248,774.38	180,000.00	437,085.80	2,659,433.23
Unfunded Lanfill Obligation	WAST	244,968.88		14,500.00	14,500.00		230,468.88		15,000.00		(215,468.88)	
Canada Commuity Build Fund (Gas Tax)	DEFG	72,628.64		300,096.00	308,916.42	338,000.00	342,868.98	38,676.08		312,600.00	312,600.00	38,676.08
Ontario Commuity Infrastructure Fund (OCIF)	DEFC	13,777.56		233,848.00	237,578.30	247,000.00	247,000.00	4,355.86		198,771.00	198,771.00	4,355.86
Covid Safe Restart Funding	DECV	26,966.81		-	-	-	-	26,966.81			26,966.81	
Fire Station Loan Proceeds		30,000.00		-	-	30,000.00	30,000.00	0.00			0.00	
Deferred Revenues		143,373.01	-	533,944.00	546,494.72	615,000.00	619,868.98	69,998.75	-	511,371.00	538,337.81	43,031.94

Unfinanced Capital and Debt

	Balance December 2023	2024 Additions	2024 Repayments & ADJ	Balance December 31, 2024	2025 Repayments	2025 Proposed Additions	Balance December 31, 2025
Road Construction Overages		\$ 187,454.00		\$ 187,454.00	\$ (187,454.00)		\$ -
Bellamy Park -Shower Facility	\$ 11,161.00		\$ (11,161.00)	\$ -	\$ -		\$ -
Unfinanced Capital	\$ 11,161.00	\$ 187,454.00	\$ (11,161.00)	\$ 187,454.00	\$ (187,454.00)	\$ -	\$ -

LOAN BALANCES

	OILC-Fire	OILC-Roads	TOTAL
Balance December 31, 2024	\$ 1,564,882.61	\$ 360,842.48	\$ 1,925,725.09
Payments during 2025	\$ 57,976.09	\$ 17,578.45	
	\$ 57,976.09	\$ 17,578.45	
Total Payments	\$ 115,952.18	\$ 35,156.90	\$ 151,109.08
Principal portion of pymt	\$ (73,263.47)	\$ (26,013.88)	
BALANCE DEC 31, 2025	\$ 1,491,619.14	\$ 334,828.60	\$ 1,826,447.74