

The Corporation of the Township of Elizabethtown-Kitley

By-law Number 25-19

A By-Law to Adopt Estimates of Revenue and Expenditure

For Municipal Purposes and To Provide For

The Adoption of Tax Rates for The Year 2025

Whereas the *Municipal Act 2001*, as amended, provides that the council of a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality;

And Whereas the *Municipal Act 2001*, as amended, provides that for purposes of raising the general local municipality levy, the council of the municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality ratable for local municipal purposes;

Now Therefore the Council of the Corporation of the Township of Elizabethtown-Kitley enacts as follows:

1. **That** the estimates for the year 2025, attached hereto as Schedule 'A', are hereby adopted and form part of this By-Law;
2. **That** the following tax rates are hereby adopted to be applied against the whole of the assessment for real property in the respective class:

Elizabethtown-Kitley Township

Municipal Class	Rate
Residential Farm (RT)	.00723133
Multi Residential (MT)	.00723133
Commercial Small Scale Farm (C7)	.00243407
Commercial Occupied (CT)	.00973627
Commercial Vacant Units (CU)	.00681539
Commercial Vacant Land (CX)	.00681539
Industrial Occupied (IT)	.01309884
Industrial Vac Units & Land (IU)	.00851425
Industrial Vac Units & Land (IX)	.00851425
Pipelines (PT)	.01196858
Farmlands (FT)	.00180783
Managed Forests (TT)	.00180783
Aggregate Extraction (VT)	.01065861

3. **That** the Tax Collector is hereby authorized to mail or cause to be mailed the notice of taxes due to the last address of the residence or place of business, as indicated on the last revised assessment roll, of the person to whom such notice is required to be given.

4. **That** the annual rate of \$80.79 be added to the tax bill of each household within the former geographic Township of Kitley for the collection of waste and recyclables.

5. **That** the final taxes for the residential, multi-residential, commercial, industrial, pipeline, farmland and managed forest classes will be payable in one installment due August 25, 2024.

6. **That taxes are payable to the Township of Elizabethtown-Kitley.**
7. **That By-law 24-20 is hereby repealed.**
8. **That this By-law shall come into force and effect upon the final reading thereof and may be referred to as the *2025 Municipal Budget and Tax Rate By-Law*.**

Read a First and Second time this 24th day of March 2025.

Read a Third time and finally Passed this 24th day of March 2025.

Bart Simon
Mayor

L Stanzel
Clerk
(Deputy)



Budget Report by Capital & Operating Capital and Operating

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	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%



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	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 KITLEY 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%)



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	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%