



# HELP PAGE

## IMPORTANT

**DO NOT change settings which are built into this FIR2024, or the FIR2024 file will NOT function properly.**

The FIR2024 has been pre-formatted to ensure that every user can complete the FIR Schedules with efficiency and accuracy.

## Do Not CUT and PASTE (or similarly Drag and Drop)

CUT and PASTE (or Drag and Drop) will greatly affect many or all of the background formulas and links that have been incorporated into the FIR2024. If you cut and paste any information into the FIR file, unfortunately the only way to correct the file is to download a new copy and start over.

It is also recommended that you DO NOT Copy and Paste. However, the Copy and Paste feature may be used with caution providing that information is only copied and pasted from an open workbook within the same Excel application that is currently running the FIR2024. Information that is copied and pasted from one Excel application to another is treated as a cut and paste and will damage the FIR file. Also, DO NOT Paste into a cell that contains a drop-down LIST, otherwise the LIST, CHECKS and calculations will no longer function.

## Do Not set up the FIR2024 file as a "Shared Workbook"

Setting up the file as a shared workbook will not allow the macros to function properly.

## Failed to Configure Planning Connection

If you encounter "Failed to Configure Planning Connection" during setup, backup or submission of your municipality, please reset your password.

## Text data and quotations

When entering text fields, please avoid using single(' ) or double(") quotes. Text with quotations will cause serious system loading problems at our end.

For example, Property Class 'C' or Property Class "C" should be entered as Property Class C

## Backup and Restore

From time to time please "Backup" your working version from the USER\_CONTROL tab.

Should you need to recover your work, click on the "Restore" button.

## Upon Completion

After clearing the critical and verify edit checks, please submit your FIR by pressing the "Submit" button on the User Control Panel and following the instruction prompted. The current workflow status flag will be updated to "Submitted Under Review".

For assistance:

Email the FIR Team

[FIR.mah@ontario.ca](mailto:FIR.mah@ontario.ca)

OR

## Contact your Municipal Service Office (MSO):

	General Inquiry	Toll Free
Central MSO - TORONTO	(416) 585-6226	1-800-668-0230
Western MSO - LONDON	(519) 873-4020	1-800-265-4736
Eastern MSO - KINGSTON	(613) 545-2100	1-800-267-9438
North-Western MSO - THUNDER BAY	(807) 475-1651	1-800-465-5027
North-Eastern MSO - SUDBURY	(705) 564-0120	1-800-461-1193

FIR2024 DATA VERIFICATION : Elizabethtown-Kitley Tp

Asmt Code: 0801  
MAH Code: 56622

26/Jun/2025 9:43 AM  
CRITICAL Flagged: 0 of 419  
VERIFY Flagged: 0 of 982

Please review the following CHECKLIST for possible errors that may exist in the FIR2024 to ensure an accurate FIR2024 is submitted.  
Possible Errors are flagged as CRITICAL or VERIFY under the CHECK column.

\* PY refers to Previous Year  
\*\* SLC refers to Schedule, Line, Column numbering of datapoints

CHECK	Sched	Code	Datapoint	Description	Numeric Description	Variables	Explanation
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2024 FINANCIAL INFORMATION RETURN

Municipality: Elizabethtown-Kitley Tp  
Tier: Lower-Tier  
Area: Leeds and Grenville UCo

MSO Office: Eastern Ontario  
Asmt Code: 0801  
MAH Code: 56622

DECLARATION OF THE MUNICIPAL TREASURER

Version: 2024.01001

Pursuant to the information required by the Province of Ontario under Section 294 (1) of the Municipal Act, the following schedules are attached:

Schedule	Title
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
12	GRANTS, USER FEES AND SERVICE CHARGES
20	TAXATION INFORMATION
22	MUNICIPAL AND SCHOOL BOARD TAXATION
24	PAYMENTS-IN-LIEU OF TAXATION
26	TAXATION AND PAYMENTS-IN-LIEU SUMMARY
28	UPPER-TIER ENTITLEMENTS (UPPER TIERS ONLY)
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
42	ADDITIONAL INFORMATION
51	INFRASTRUCTURE SUMMARY BY ASSET CLASS & FUNCTION
53	CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING / DONATIONS
54	CONSOLIDATED STATEMENT OF CASH FLOW (SELECT DIRECT OR INDIRECT METHOD)
60	CONTINUITY OF RESERVES AND RESERVE FUNDS
61	DEVELOPMENT CHARGES RESERVE FUNDS
62	DEVELOPMENT CHARGES RATES (INCLUDING SPECIAL AREAS)
70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION
71	STATEMENT OF REMEASUREMENT GAINS AND LOSSES ** NEW
72	CONTINUITY OF TAXES RECEIVABLE (SINGLE / LOWER-TIERS ONLY)
74	LONG TERM LIABILITIES, COMMITMENTS AND ASSET RETIREMENT OBLIGATIONS LIABILITIES
76	GOVERNMENT BUSINESS ENTERPRISES (GBE)
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)
80	STATISTICAL INFORMATION
81	ANNUAL DEBT REPAYMENT LIMIT
83	NOTES

For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities. This Financial Information Return has been prepared in accordance with the Financial Information Return instructions.

Questions regarding the information contained in the Schedules should be addressed to:

0020	Name	Carole Fuller CPA, CGA
0022	Telephone	6132679033
0028	Email **(Required)	carolefuller@kpmg.ca
0030	Website address of Municipality	www.elizabethtown-kitley.on.ca
0091	Municipal Auditor	Lori Huber
0092	Municipal Audit Firm	KPMG
0095	Municipal Auditor's Email **(Required)	carolefuller@kpmg.ca
0090	Municipal Treasurer	Christine Martin
0093	Municipal Treasurer's Email **(Required)	christine@ektwp.ca
0094	Date	6/26/2025

Signature of Municipal Treasurer

Signature	Date

0070	Outstanding In-Year Critical Errors	0
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT

0077	Method used to allocate Program Support to other functions in Schedule 40	Percentage of Total Expenditures
0078	If "Other Method" is selected in line 0077, please describe method of Program Support.	

Municipal Data			
	Municipal Data 1 (#)		Data Source 2 (List)
0040	Households	4,128	MPAC
0041	Population	9,545	Stats Can
0042	Youth Population	913	Stats Can

FIR2024: Elizabethtown-Kitley Tp

Asmt Code: 0801

MAH Code: 56622

Schedule 10

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2024

STATEMENT OF OPERATIONS: REVENUE			Own Purposes Revenue
Property Taxation			1
			\$
0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)		7,859,472
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)		62,373
9940		Subtotal	7,921,845
0510	Estimated Tax Revenue		
Government Transfers - Unconditional Grants			
0620	Ontario Municipal Partnership Fund (OMPF)		946,300
0625	Ontario Cannabis Legalization Implementation Fund (OCLIF)		
0626	Safe Restart Agreement: Municipal Operating Funding		
0627	Safe Restart Agreement: Public Transit Funding		
0628	Social Services Relief Fund (SSRF)		
0629	Provincial COVID-19 Recovery Funding		
0695	Other		
0696	Other		
0697	Other		
0698	Other		
0699		Subtotal	946,300
Government Transfers - Conditional Grants			
0810	Ontario Conditional Grants (SLC 12 9910 01)		253,475
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)		247,000
0820	Canada Conditional Grants (SLC 12 9910 02)		0
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)		342,869
0830	Deferred Revenue Earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)		0
0899		Subtotal	843,344
1098	Revenue From Other Municipalities for Tangible Capital Assets (SLC 12 9910 07)		0
1099	Revenue From Other Municipalities (SLC 12 9910 03)		0
1299	Total User Fees and Service Charges (SLC 12 9910 04)		492,737
Licences, Permits, Rents, etc.			
1410	Trailer Revenue and Permits		
1420	Licences and Permits		6,766
1421	Building Permits		185,511
1430	Rents, Concessions and Franchises		
1431	Royalties		
1432	Green Energy		
1498	Other		
1499		Subtotal	192,277
Fines and penalties			
1605	Provincial Offences Act (POA) Municipality which administers POA only		
1610	Other Fines		
1620	Penalties and Interest on Taxes		170,043
1698	Other		
1699		Subtotal	170,043
Other revenue			
1805	Investment Income		236,758
1806	Interest Earned on Reserves and Reserve Funds		
1811	Gain (Loss) on Sale of Land & Capital Assets		2,133
1812	Deferred Revenue Earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)		34,300
1813	Deferred Revenue Earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)		25,000
1815	Deferred Revenue Earned (Community Benefits Charges) (SLC 60 1036 01)		0
1830	Donations		10,051
1831	Donated Tangible Capital Assets (SLC 53 0610 01)		0
1840	Sale of Publications, Equipment, etc.		
1850	Contributions From Non-consolidated Entities		
1865	Other Revenues from Government Business Enterprise (i.e., Dividends, etc.)		
1870	Gaming and Casino Revenues		
1890	Other	recovery of costs	44,951
1891	Other		
1892	Other		
1893	Other		
1894	Other		
1895	Other		
1896	Other		
1897	Other		
1898	Other		

FIR2024: Elizabethtown-Kitley Tp

Asmt Code: 0801

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Schedule 10

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2024

1899		Subtotal	353,193
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)		
1886	Transient Accommodation Tax (Municipal Accommodation Tax)		
1888	Vacant Home Tax		
1905	Increase (Decrease) in Government Business Enterprise Equity		
9910		TOTAL Revenues	10,919,739
Continuity of Accumulated Surplus (Deficit)			1
			\$
2010	PLUS: Total Revenues (SLC 10 9910 01)		10,919,739
2020	LESS: Total Expenses (SLC 40 9910 11)		10,704,847
2030	PLUS:		
2040	PLUS:		
2045	PLUS: PSAB Adjustments		
2099	Annual Surplus (Deficit), Before Remeasurement Gains (Losses)		214,892
2060	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the beginning of year		26,852,628
2061	Prior Period Adjustments		
2062	Restated Accumulated Surplus (Deficit) at the Beginning of the Year		26,852,628
9950	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)		27,067,520
Continuity of Government Business Enterprise Equity			1
			\$
6010	Government Business Enterprise Equity, Beginning of the Year		0
6020	PLUS: Net Income for Government Business Enterprise for Year		
6060	PLUS:		
6065	LESS: Dividends Paid		
6090	Government Business Enterprise Equity, End of Year		0
Total of line 0899 includes:			
Provincial Gas Tax Funding			1
			\$
4018	Provincial Gas Tax for Transit Operating Expenses		
4019	Provincial Gas Tax for Transit Capital Expenses		
4020	Provincial Gas Tax Recognized in the Year		0
Total of Line 0899 Includes:			
Canada Community - Building Fund - (Federal Gas Tax)			1
			\$
4205	Canada Community - Building Fund for Operating Expenses: Capacity Building		
4099	Canada Community - Building Fund for Capital Expenses		342,869
4299	Canada Community - Building Fund Recognized in the Year		342,869

FIR2024: Elizabethtown-Kitley Tp

Asmt Code: 0801  
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Schedule 12  
GRANTS, USER FEES AND SERVICE CHARGES  
for the year ended December 31, 2024

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$
0299 General Government	451			53,245			
Protection Services							
0410 Fire				79,509			
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation Authority							
0440 Protective Inspection and Control	29,977			855			
0445 Building Permit and Inspection Services				600			
0450 Emergency Measures							
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	29,977	0	0	80,964	0	0	0
Transportation Services							
0611 Roads - Paved	72,920				247,000	342,869	
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside				10,858			
0621 Winter Control - Except Sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Accessible							
0640 Parking							
0650 Street Lighting							
0660 Air Transportation							
0698 Other							
0699 Subtotal	72,920	0	0	10,858	247,000	342,869	0
Environmental Services							
0811 Wastewater Collection / Conveyance							
0812 Wastewater Treatment & Disposal							
0821 Urban Storm Sewer System							
0822 Rural Storm Sewer System							
0831 Water Treatment							
0832 Water Distribution / Transmission							
0840 Solid Waste Collection							
0850 Solid Waste Disposal				228,394			
0860 Waste Diversion	123,046						
0898 Other							
0899 Subtotal	123,046	0	0	228,394	0	0	0
Health Services							
1010 Public Health Services							
1020 Hospitals							
1030 Ambulance Services							
1035 Ambulance Dispatch							
1040 Cemeteries							
1098 Other							
1099 Subtotal	0	0	0	0	0	0	0
Social and Family Services							
1210 General Assistance							
1220 Assistance to Seniors							
1230 Child Care and Early Years Learning							
1298 Other							
1299 Subtotal	0	0	0	0	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit / Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and Cultural Services							
1610 Parks							
1620 Recreation Programs							
1631 Recreation Facilities - Golf Course, Marina, Ski Hill							
1634 Recreation Facilities - All Other	4,937			59,216			
1640 Libraries	22,144						
1645 Museums							
1650 Cultural Services							
1698 Other							
1699 Subtotal	27,081	0	0	59,216	0	0	0
Planning and Development							
1810 Planning and Zoning				60,060			
1820 Commercial and Industrial							
1830 Residential Development							
1840 Agriculture and Reforestation							
1850 Tile Drainage / Shoreline Assistance							
1898 Other							
1899 Subtotal	0	0	0	60,060	0	0	0
1910 Other							
9910 TOTAL	253,475	0	0	492,737	247,000	342,869	0

**Schedule 20**  
**TAXATION INFORMATION**  
for the year ended December 31, 2024

## General Information

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Y or N
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**Schedule 22**  
**MUNICIPAL and SCHOOL BOARD TAXATION**  
for the year ended December 31, 2024

MAH Code: 56622

## 9299 TOTAL

Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
1,194,834,200	7,689,079	5,005,411	2,318,731	15,013,221

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes			TOTAL
									LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes	
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxx%	9 0.xxxxx%	10 0.xxxxx%	11 0.xxxxx%	12 \$	13 \$	14 \$	15 \$	
2001	0	Elizabethtown-Kitley Tp														
0010	RT	0	Residential	Full Occupied	1.000000	100%	1,022,474,600	1,022,474,600	0.659200%	0.429124%	0.153000%	1.241324%	6,740,153	4,387,684	1,564,386	12,692,223
0050	MT	0	Multi-Residential	Full Occupied	1.000000	100%	2,309,000	2,309,000	0.659200%	0.429124%	0.153000%	1.241324%	15,221	9,908	3,533	28,662
0110	FT	0	Farmland	Full Occupied	0.250000	100%	87,015,500	87,015,500	0.164800%	0.107281%	0.038250%	0.310331%	143,402	93,351	33,283	270,036
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	1,628,500	1,628,500	0.164800%	0.107281%	0.038250%	0.310331%	2,684	1,747	623	5,054
0210	CT	0	Commercial	Full Occupied	1.346400	100%	48,779,900	48,779,900	0.887546%	0.577772%	0.880000%	2.345318%	432,944	281,837	429,263	1,144,044
0240	CU	0	Commercial	Excess Land	1.346400	70%	1,424,900	1,424,900	0.621282%	0.404440%	0.880000%	1.905722%	8,853	5,763	12,539	27,155
0270	CX	0	Commercial	Vacant Land	1.346400	70%	588,500	588,500	0.621282%	0.404440%	0.880000%	1.905722%	3,656	2,380	5,179	11,215
0510	IT	0	Industrial	Full Occupied	1.811400	100%	13,375,700	13,375,700	1.194074%	0.777315%	0.880000%	2.851389%	159,716	103,971	117,706	381,393
0515	IH	0	Industrial	Full Occupied, Shared PIL	1.811400	100%	115,000	115,000	1.194074%	0.777315%	1.250000%	3.221389%	1,373	894	1,438	3,705
0540	IU	0	Industrial	Excess Land	1.811400	65%	1,338,400	1,338,400	0.776148%	0.505254%	0.880000%	2.161402%	10,388	6,762	11,778	28,928
0545	IK	0	Industrial	Excess Land, Shared PIL	1.811400	65%	38,800	38,800	0.776148%	0.505254%	1.250000%	2.531402%	301	196	485	982
0570	IX	0	Industrial	Vacant Land	1.811400	65%	427,000	427,000	0.776148%	0.505254%	0.880000%	2.161402%	3,314	2,157	3,758	9,229
0710	PT	0	Pipeline	Full Occupied	1.655100	100%	15,312,000	15,312,000	1.091041%	0.710243%	0.880000%	2.681284%	167,060	108,752	134,746	410,558
0920	C7	0	Commercial	Small Scale On Farm Business	1.346400	25%	6,400	6,400	0.221887%	0.144443%	0.220000%	0.586330%	14	9	14	37
												0	0	0	0	
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9201				Subtotal			1,194,834,200	1,194,834,200					7,689,079	5,005,411	2,318,731	15,013,221

**Schedule 22**  
**MUNICIPAL and SCHOOL BOARD TAXATION**  
for the year ended December 31, 2024

for the year ended December 31, 2024

## 2. LOWER-TIER / SINGLE-TIER SPECIAL AREA LEVY INFORMATION

9499	TOTAL										LT/ST Taxes	UT Taxes	Education Taxes	TOTAL	
											0			0	
4001	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
	1 LIST	2 LIST	3	4	5	6 %	16 \$	LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes	TOTAL
								8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
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	9401	Subtotal						0					0		

## Schedule 22

## MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2024

## 9699 TOTAL

6001	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes			TOTAL
	1 LIST	2 LIST	3	4	5	6 %	16 \$	LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes	
								8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	
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**FIR2024: Elizabethtown-Kitley Tp**

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**Schedule 22****MUNICIPAL and SCHOOL BOARD TAXATION**

for the year ended December 31, 2024

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	1,922		-1,922	0
<b>4. ADJUSTMENTS TO TAXATION</b>					
<b>5. SUPPLEMENTARY TAXES</b>					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	110,151	71,125	34,131	215,407
<b>6. AMOUNT LEVIED BY TAX RATE</b>					
9910	<b>TOTAL Levied by Tax Rate</b>	7,801,152	5,076,536	2,350,940	15,228,628
<b>7. AMOUNTS ADDED TO TAX BILL</b>					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8025	Minimum tax (differential only)				0
8030	Municipal drainage charges				0
8035	Waste management collection charges	108,128			108,128
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	<b>Subtotal</b>	108,128	0	0	108,128
<b>8. OTHER TAXATION AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W)	17,756	10,890	33,172	61,818
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	<b>Subtotal</b>	17,756	10,890	33,172	61,818
<b>9. TOTAL AMOUNT LEVIED</b>					
9990	<b>TOTAL Levies</b>	7,927,036	5,087,426	2,384,112	15,398,574

FIR2024: Elizabethtown-Kitley Tp

Asmt Code: 0801  
MAH Code: 56622

Schedule 24  
PAYMENTS-IN-LIEU of TAXATION  
for the year ended December 31, 2024

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299		TOTAL							PIL Phased-In Assessment		LT/ST PILS		UT PILS		Education PILS		TOTAL	
									4,895,500		38,716		25,201		13,366		77,283	
	RTC	Tax	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL		
	RTQ	Band							LT / ST	UT	EDUC	TOTAL	LT / ST	UT				
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15		
	LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$		
2001	0	Elizabethtown-Kitley Tp																
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%	424,000	424,000	0.659200%	0.429124%	0.153000%	1.241324%	2,795	1,819	649	5,263		
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	1,404,300	1,404,300	0.659200%	0.429124%	0.000000%	1.088324%	9,257	6,026	0	15,283		
1210	CF	0	Commercial	PIL: Full Occupied	1.346400	100%	285,400	285,400	0.887546%	0.577772%	1.250000%	2.715318%	2,533	1,649	3,568	7,750		
1218	CP	0	Commercial	PIL: Full Occupied, Taxable Tenant of Province	1.346400	100%	699,300	699,300	0.887546%	0.577772%	0.880000%	2.345318%	6,207	4,040	6,154	16,401		
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.346400	100%	1,839,900	1,839,900	0.887546%	0.577772%	0.000000%	1.465318%	16,330	10,630	0	26,960		
1280	CY	0	Commercial	PIL: Vacant Land	1.346400	70%	210,000	210,000	0.621282%	0.404440%	1.250000%	2.275722%	1,305	849	2,625	4,779		
5010	HF	0	Landfill	PIL: Full Occupied	1.346400	100%	32,600	32,600	0.887546%	0.577772%	1.133835%	2.599153%	289	188	370	847		
													0	0	0	0		
													0	0	0	0		
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													0	0	0	0		
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**Schedule 24**  
**PAYMENTS-IN-LIEU of TAXATION**  
for the year ended December 31, 2024

MAH Code: 56622

9499 TOTAL

LT/ST PILS	UT PILS	Education PILS	TOTAL
0			

4001	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL Phase-In Assessment	Tax Rates				Municipal PILS			TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education PILS	
	1 LIST	2 LIST	3	4	5	6 %	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
												0			
												0			
												0			
												0			
												0			
												0			
												0			
												0			
												0			
												0			
												0			
												0			
												0			
												0			
												0			
												0			
	9401				Subtotal			0					0		

**FIR2024: Elizabethtown-Kitley Tp**

Asmt Code: 0801

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**Schedule 24**  
**PAYMENTS-IN-LIEU of TAXATION**  
for the year ended December 31, 2024

### 3. UPPER-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

[illegible]

**FIR2024: Elizabethtown-Kitley Tp**

Asmt Code: 0801

MAH Code: 56622

**Schedule 24**  
**PAYMENTS-IN-LIEU of TAXATION**  
for the year ended December 31, 2024**4. SUPPLEMENTARY PAYMENTS-IN-LIEU**

9799 Total of all supplementary PILS (Supps, Omits, Section 444)

Municipal PILS		Education	TOTAL
LT / ST	UT	PILS	
12	13	14	
\$	\$	\$	
			0

**5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE**

9910

**TOTAL PILS Levied by Tax Rate**

38,716	25,201	13,366	77,283
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**6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU**

8005 Local improvements  
8010 Sewer and water service charges  
8015 Sewer and water connection charges  
8020 Fire service charges  
8030 Municipal drainage charges  
8035 Waste management collection charges  
8040 Business improvement area  
8097 Other   
9890

**Subtotal**

			0
			0
			0
			0
			0
			0
			0
			0
			0
0	0	0	0

**7. OTHER PAYMENTS-IN-LIEU AMOUNTS**

8045 Railway rights-of-way (RTC = W) - from Ontario Enterprises  
8046 Railway rights-of-way (RTC = W) - from Province  
8050 Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises  
8051 Utility transmission and utility corridors (RTC = U) - from Province  
8055 Institutional Payments - Heads and Beds (MunAct 323, 324)  
8060 Hydro-electric Power Dams - from Province  
8098 Other   
9892

**Subtotal**

			0
			0
3,602	2,209	9,875	15,686
			0
12,226	7,499		19,725
			0
			0
15,828	9,708	9,875	35,411

**8. TOTAL PAYMENTS-IN-LIEU LEVIED**

9990

**TOTAL PILS Levied**

54,544	34,909	23,241	112,694
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FIR2024: Elizabethtown-Kitley Tp

Asmt Code: 0801

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Schedule 26  
TAXATION and PAYMENTS-IN-LIEU SUMMARY  
for the year ended December 31, 2024

1. Municipal and School Board Taxation

9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)

Property Class Group		Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes	Distribution of Education Taxes in column 6 by School Board				
							LT / ST	UT		ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
		16 \$	2 \$	18 \$	17 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$
0010 Residential		1,022,474,600	1,022,474,600	1,022,474,600	1,022,474,600	12,692,223	6,740,153	4,387,684	1,564,386	1,414,614	5,594	133,778	10,400	
0050 Multi-residential		2,309,000	2,309,000	2,309,000	2,309,000	28,662	15,221	9,908	3,533	3,533				
0110 Farmland		87,015,500	21,753,875	87,015,500	21,753,875	270,036	143,402	93,351	33,283	32,068	273	942		
0140 Managed Forests		1,628,500	407,125	1,628,500	407,125	5,054	2,684	1,747	623	579	1	41	2	
9110	Subtotal	1,113,427,600	1,046,944,600	1,113,427,600	1,046,944,600	12,995,975	6,901,460	4,492,690	1,601,825	1,450,794	5,868	134,761	10,402	0
0210 Commercial		50,799,700	67,577,001	50,799,700	67,577,001	1,182,451	445,467	289,989	446,995	308,333	5,556	117,023	16,083	0
0215 Commercial New Construction		0	0	0	0	0	0	0	0	0	0	0	0	0
0310 Parking Lot		0	0	0	0	0	0	0	0	0	0	0	0	0
0320 Office Building		0	0	0	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Construction		0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre		0	0	0	0	0	0	0	0	0	0	0	0	0
0345 Shopping Centre New Construction		0	0	0	0	0	0	0	0	0	0	0	0	0
9120	Subtotal	50,799,700	67,577,001	50,799,700	67,577,001	1,182,451	445,467	289,989	446,995	308,333	5,556	117,023	16,083	0
0510 Industrial		15,294,900	26,561,337	15,294,900	26,561,337	424,237	175,092	113,980	135,165	93,235	1,680	35,386	4,863	0
0515 Industrial New Construction		0	0	0	0	0	0	0	0	0	0	0	0	0
0610 Large Industrial		0	0	0	0	0	0	0	0	0	0	0	0	0
0615 Large Industrial New Construction		0	0	0	0	0	0	0	0	0	0	0	0	0
9130	Subtotal	15,294,900	26,561,337	15,294,900	26,561,337	424,237	175,092	113,980	135,165	93,235	1,680	35,386	4,863	0
0705 Landfill		0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines		15,312,000	25,342,891	15,312,000	25,342,891	410,558	167,060	108,752	134,746	92,946	1,675	35,277	4,848	0
0810 Other Property Classes		0	0	0	0	0	0	0	0	0	0	0	0	0
9160 Adj. for Shared PIL Properties						0	1,922	0	-1,922	-1,326	-24	-503	-69	
9170 Supplementary Taxes						215,407	110,151	71,125	34,131	23,841	412	8,684	1,194	
9180	Total Levied by Rate					15,228,628	7,801,152	5,076,536	2,350,940	1,967,824	15,167	330,628	37,321	0
9190	Amts Added to Tax Bill					108,128	108,128	0	0					
9192	Other Taxation Amounts					61,818	17,756	10,890	33,172	22,882	412	8,684	1,194	
9199	TOTAL before Adj.	1,194,834,200	1,166,425,829	1,194,834,200	1,166,425,829	15,398,574	7,927,036	5,087,426	2,384,112	1,990,706	15,579	339,312	38,515	

2. Payments-In-Lieu of Taxation

Property Class Group		PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
		16	2	18	17	3	LT / ST	UT	6
		\$	\$	\$	\$	\$	\$	\$	\$
1010 Residential		1,828,300	1,828,300	1,828,300	1,828,300	20,546	12,052	7,845	649
1050 Multi-residential		0	0	0	0	0	0	0	0
1110 Farmland		0	0	0	0	0	0	0	0
1140 Managed Forests		0	0	0	0	0	0	0	0
9210	Subtotal	1,828,300	1,828,300	1,828,300	1,828,300	20,546	12,052	7,845	649
1210 Commercial		3,034,600	4,000,962	3,034,600	4,000,962	55,890	26,375	17,168	12,347
1215 Commercial New Construction		0	0	0	0	0	0	0	0
1310 Parking Lot		0	0	0	0	0	0	0	0
1320 Office Building		0	0	0	0	0	0	0	0
1325 Office Building New Construction		0	0	0	0	0	0	0	0
1340 Shopping Centre		0	0	0	0	0	0	0	0
1345 Shopping Centre New Construction		0	0	0	0	0	0	0	0
9220	Subtotal	3,034,600	4,000,962	3,034,600	4,000,962	55,890	26,375	17,168	12,347
1510 Industrial		0	0	0	0	0	0	0	0
1515 Industrial New Construction		0	0	0	0	0	0	0	0
1610 Large Industrial		0	0	0	0	0	0	0	0
1615 Large Industrial New Construction		0	0	0	0	0	0	0	0
9230	Subtotal	0	0	0	0	0	0	0	0
1705 Landfill		32,600	43,893	32,600	43,893	847	289	188	370
1718 Pipelines		0	0	0	0	0	0	0	0
1810 Other Property Classes		0	0	0	0	0	0	0	0
9270 Supplementary PILS						0	0	0	0
9280	Total Levied by Rate					77,283	38,716	25,201	13,366
9290 Amts Added to PILs						0	0	0	0
9292 Other PIL Amounts						35,411	15,828	9,708	9,875
9299	TOTAL before Adj.	4,895,500	5,873,155	4,895,500	5,873,155	112,694	54,544	34,909	23,241

Part 3 contains Distribution of PILS by School Boards

FIR2024: Elizabethtown-Kitley Tp

Asmt Code: 0801  
MAH Code: 56622

Schedule 26  
TAXATION and PAYMENTS-IN-LIEU SUMMARY  
for the year ended December 31, 2024

3. Payments-In-Lieu of Taxation: Distribution of Entitlements

Source of PILS		PILS Levied			Total PILS Levied 2 \$	Adjustment to PILS Levied 6 \$	Total PIL Entitlement 7 \$	Distribution of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board				
		LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other
		3 \$	4 \$	5 \$				8 \$	9 \$	10 \$	11 \$	12 \$	13 \$	14 \$	15 \$
5010	Canada	13,357	8,693	3,275	25,325	-15,282	10,043	7,374	2,669						
5020	Canada Enterprises				0		0								
Ontario															
Municipal Tax Assist. Act					0		0								
5210	Prev. Exempt Properties														
5220	Other Mun. Tax Asst. Act	22,537	14,671	6,154	43,362		43,362	22,537	14,671	6,154	4,245	77	1,611	221	
5230	Inst. Payments - Heads and Beds	12,226	7,499	0	19,725		19,725	12,226	7,499						
5232	Railway Rights-of-way	0	0	0	0		0								
5234	Utility Corridors / Transmission	0	0	0	0		0								
5236	Hydro-Electric Power Dams	0	0	0	0		0								
5240	Other				0		0								
Ontario Enterprises															
5410	Ontario Mortgage and Housing Corporation				0		0								
5430	Liquor Control Board of Ontario				0		0								
5432	Railway Rights-of-way	0	0	0	0		0								
5434	Utility Corridors/Transmission	3,602	2,209	9,875	15,686		15,686	13,477	2,209						
5437	Ontario Lottery and Gaming Corp				0		0								
5460	Other				0		0								
5610	Municipal Enterprises	2,822	1,837	3,937	8,596		8,596	6,759	1,837						
5910	Other Muns and Enterprises				0		0								
5950	Amounts Added to PIL	0	0	0	0		0								
9599	TOTAL	54,544	34,909	23,241	112,694	-15,282	97,412	62,373	28,885	6,154	4,245	77	1,611	221	0

FIR2024: Elizabethtown-Kitley Tp

Asmt Code: 0801  
MAH Code: 56622

Schedule 40  
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES  
for the year ended December 31, 2024

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents, Financial Expenses & Accretion Expense	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General government												
0240	Governance	111,322		18,129	2,010		35,000		166,461			166,461
0250	Corporate Management	913,759		471,836	68,950		19,800	32,926	1,507,271			1,507,271
0260	Program Support								0		0	0
0299	Subtotal	1,025,081	0	489,965	70,960	0	54,800	32,926	1,673,732	0	0	1,673,732
Protection Services												
0410	Fire	576,948	44,670	359,672	54,150			243,865	1,279,305			1,279,305
0420	Police				1,406,775			0	1,406,775			1,406,775
0421	Court Security							0	0			0
0422	Prisoner Transportation							0	0			0
0430	Conservation Authority						104,339	0	104,339			104,339
0440	Protective Inspection and Control	31,052		1,431			29,147	0	61,630			61,630
0445	Building Permit and Inspection Services	214,551		34,777				0	249,328			249,328
0450	Emergency Measures	20,354		2,889				0	23,243			23,243
0460	Provincial Offences Act (POA)							0	0			0
0498	Other							0	0			0
0499	Subtotal	842,905	44,670	398,769	1,460,925	0	133,486	243,865	3,124,620	0	0	3,124,620
Transportation Services												
0611	Roads - Paved	66,296		39,169	26,344			942,944	1,074,753			1,074,753
0612	Roads - Unpaved	134,911		924,905				28,278	1,088,094			1,088,094
0613	Roads - Bridges and Culverts							65,242	65,242			65,242
0614	Roads - Traffic Operations & Roadside	720,988	9,801	367,047	144,422			310,241	1,552,499			1,552,499
0621	Winter Control - Except Sidewalks, Parking Lots	162,025		130,749	123,950			0	416,724			416,724
0622	Winter Control - Sidewalks, Parking Lots Only							0	0			0
0631	Transit - Conventional							0	0			0
0632	Transit - Accessible							0	0			0
0640	Parking							0	0			0
0650	Street Lighting			17,068				11,357	28,425			28,425
0660	Air Transportation							0	0			0
0698	Other							0	0			0
0699	Subtotal	1,084,220	9,801	1,478,938	294,716	0	0	1,358,062	4,225,737	0	0	4,225,737
Environmental Services												
0811	Wastewater Collection / Conveyance							0	0			0
0812	Wastewater Treatment & Disposal							0	0			0
0821	Urban Storm Sewer System							0	0			0
0822	Rural Storm Sewer System							0	0			0
0831	Water Treatment							0	0			0
0832	Water Distribution / Transmission							61,072	61,072			61,072
0840	Solid Waste Collection				96,664			0	96,664			96,664
0850	Solid Waste Disposal	128,146		45,759	104,069			57,142	335,116			335,116
0860	Waste Diversion	77,182		33,915	134,724			0	245,821			245,821
0898	Other							0	0			0
0899	Subtotal	205,328	0	79,674	335,457	0	0	118,214	738,673	0	0	738,673
Health Services												
1010	Public Health Services							0	0			0
1020	Hospitals							0	0			0
1030	Ambulance Services							0	0			0
1035	Ambulance Dispatch							0	0			0
1040	Cemeteries	4,952		17,757				0	22,709			22,709
1098	Other							0	0			0
1099	Subtotal	4,952	0	17,757	0	0	0	0	22,709	0	0	22,709
Social and Family Services												
1210	General Assistance							0	0			0
1220	Assistance to Seniors							0	0			0
1230	Child Care and Early Years Learning							0	0			0

FIR2024: Elizabethtown-Kitley Tp

Asmt Code: 0801  
MAH Code: 56622

Schedule 40  
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES  
for the year ended December 31, 2024

			Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents, Financial Expenses & Accretion Expense	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
			1	2	3	4	5	6	16	7	12	13	11
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1298	Other								0	0			0
1299		Subtotal	0	0	0	0	0	0	0	0	0	0	0
Social Housing													
1410	Public Housing								0	0			0
1420	Non - Profit / Cooperative Housing								0	0			0
1430	Rent Supplement Programs								0	0			0
1497	Other								0	0			0
1498	Other								0	0			0
1499		Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and Cultural Services													
1610	Parks								0	0			0
1620	Recreation Programs								0	0			0
1631	Recreation Facilities - Golf Course, Marina, Ski Hill								0	0			0
1634	Recreation Facilities - All Other		112,702		94,680	39,906		50,222	33,896	331,406			331,406
1640	Libraries		81,725		31,032				23,865	136,622			136,622
1645	Museums								0	0			0
1650	Cultural Services		1,040		1,823				0	2,863			2,863
1698	Other								0	0			0
1699		Subtotal	195,467	0	127,535	39,906	0	50,222	57,761	470,891	0	0	470,891
Planning and Development													
1810	Planning and Zoning		319,814		13,802	19,934			0	353,550			353,550
1820	Commercial and Industrial		29,376		7,980	9,854		47,725	0	94,935			94,935
1830	Residential Development								0	0			0
1840	Agriculture and Reforestation								0	0			0
1850	Tile Drainage / Shoreline Assistance									0			0
1898	Other								0	0			0
1899		Subtotal	349,190	0	21,782	29,788	0	47,725	0	448,485	0	0	448,485
1910	Other								0	0			0
9910		TOTAL	3,707,143	54,471	2,614,420	2,231,752	0	286,233	1,810,828	10,704,847	0	0	10,704,847

Additional Information Contained in Schedule 40

			1
			\$
5010	Total of Column 1 Includes:		
	Salaries and Wages		3,022,659
5020	Employee Benefits		684,484
5099	Total Salaries, Wages and Employee Benefits (Not Including Line 5050) .		3,707,143
5050	Salaries, Wages and Employee Benefits Ccapitalized on Schedule 51		
5098	Total Salaries, Wages and Employee Benefits (Including Capitalized Wages) .		3,707,143
	Total of Column 3 Includes:		
5110	Amounts for Tax Write-offs Reported in SLC 40 0250 03		
	Total of Column 4 Includes:		
5210	Municipal Property Assessment Corporation (MPAC) .		
	Total of Column 5 Includes:		
5610	Short Term Interest Costs		
5611	Asset Retirement Obligation Expense / Accretion Expense		22,579
	Total of Column 6 Includes:		
5810	Grants to Charitable and Non-Profit Organizations		35,000
5820	Grants to Universities and Colleges		
	Contributions to Unconsolidated Joint Local Boards		
5840	Health Unit		
5850	District Social Services Administration Board (DSSAB)		
5860	Consolidated Municipal Service Manager (CMSM)		
5870	Homes for the Aged		
5880	Recreation Boards		
5890	Fire Area Boards		
5895	Other		
5896	Other		
5897	Other		
5898	Other		
	Tourism		
5991	Specify		
5992	Specify		
5993	Specify		
	Total of Column 11 Includes:		
6010	Payments for Long Term Commitments and Liabilities Financed From the Consolidated Statement of Operations		

FIR2024: Elizabethtown-Kitley Tp

Asmt Code: 0801

MAH Code: 56622

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2024

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST						AMORTIZATION					
		2024 Opening Net Book Value	2024 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals	Write Downs	2024 Closing Cost Balance	2024 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2024 Closing Amortization Balance	2024 Closing Net Book Value
		1	2	3	14	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0299	General Government.	1,130,535	1,551,834	20,559		56,995		1,515,398	421,299	32,926	50,524	403,701	1,111,697
Protection Services													
0410	Fire	3,998,917	6,664,239	752,138		151,322		7,265,055	2,665,322	243,865	151,322	2,757,865	4,507,190
0420	Police	0	0					0	0			0	0
0421	Court Security	0	0					0	0			0	0
0422	Prisoner Transportation	0	0					0	0			0	0
0430	Conservation Authority	0	0					0	0			0	0
0440	Protective Inspection and Control	0	0					0	0			0	0
0445	Building Permit and Inspection Services	0	0					0	0			0	0
0450	Emergency Measures	0	0					0	0			0	0
0460	Provincial Offences Act (POA)	0	0					0	0			0	0
0498	Other	0	0					0	0			0	0
0499	Subtotal	3,998,917	6,664,239	752,138	0	151,322	0	7,265,055	2,665,322	243,865	151,322	2,757,865	4,507,190
Transportation Services													
0611	Roads - Paved	10,557,578	25,826,482	1,658,371			393,572	27,091,281	15,268,904	942,944	381,196	15,830,652	11,260,629
0612	Roads - Unpaved	351,402	2,404,415					2,404,415	2,053,013	28,278		2,081,291	323,124
0613	Roads - Bridges and Culverts	1,611,245	3,689,153	37,995				3,727,148	2,077,908	65,242		2,143,150	1,583,998
0614	Roads - Traffic Operations & Roadside	2,592,134	5,371,215	502,116		225,780		5,647,551	2,779,081	310,241	225,782	2,863,540	2,784,011
0621	Winter Control - Except Sidewalks, Parking Lots	0	0					0	0			0	0
0622	Winter Control - Sidewalks, Parking Lots Only	0	0					0	0			0	0
0631	Transit - Conventional	0	0					0	0			0	0
0632	Transit - Accessible	0	0					0	0			0	0
0640	Parking	0	0					0	0			0	0
0650	Street Lighting	21,766	113,567					113,567	91,801	11,357		103,158	10,409
0660	Air Transportation	0	0					0	0			0	0
0698	Other	0	0					0	0			0	0
0699	Subtotal	15,134,125	37,404,832	2,198,482	0	225,780	393,572	38,983,962	22,270,707	1,358,062	606,978	23,021,791	15,962,171
Environmental Services													
0811	Wastewater Collection / Conveyance	0	0					0	0			0	0
0812	Wastewater Treatment & Disposal	0	0					0	0			0	0
0821	Urban Storm Sewer System	0	0					0	0			0	0
0822	Rural Storm Sewer System	0	0					0	0			0	0
0831	Water Treatment	0	0					0	0			0	0
0832	Water Distribution / Transmission	2,836,497	4,363,285					4,363,285	1,526,788	61,072		1,587,860	2,775,425
0840	Solid Waste Collection	0	0					0	0			0	0
0850	Solid Waste Disposal	368,018	661,362	22,579				683,941	293,344	57,142		350,486	333,455
0860	Waste Diversion	0	0					0	0			0	0
0898	Other	0	0					0	0			0	0
0899	Subtotal	3,204,515	5,024,647	22,579	0	0	0	5,047,226	1,820,132	118,214	0	1,938,346	3,108,880
Health Services													
1010	Public Health Services	0	0					0	0			0	0
1020	Hospitals	0	0					0	0			0	0
1030	Ambulance Services	0	0					0	0			0	0
1035	Ambulance Dispatch	0	0					0	0			0	0
1040	Cemeteries	57	57					57	0			0	57
1098	Other	0	0					0	0			0	0
1099	Subtotal	57	57	0	0	0	0	57	0	0	0	0	57
Social and Family Services													
1210	General Assistance	0	0					0	0			0	0
1220	Assistance to Seniors	0	0					0	0			0	0
1230	Child Care and Early Years Learning	0	0					0	0			0	0
1298	Other	0	0					0	0			0	0
1299	Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
Social Housing													
1410	Public Housing	0	0					0	0			0	0
1420	Non - Profit / Cooperative Housing	0	0					0	0			0	0
1430	Rent Supplement Programs	0	0					0	0			0	0
1497	Other	0	0					0	0			0	0
1498	Other	0	0					0	0			0	0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
Recreation and Cultural Services													
1610	Parks	0	0					0	0			0	0

FIR2024: Elizabethtown-Kitley Tp

Asmt Code: 0801

MAH Code: 56622

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2024

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST						AMORTIZATION					
		2024 Opening Net Book Value	2024 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals	Write Downs	2024 Closing Cost Balance	2024 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2024 Closing Amortization Balance	2024 Closing Net Book Value
		1	2	3	14	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1620	Recreation Programs	0	0					0	0			0	0
1631	Recreation Facilities - Golf Course, Marina, Ski Hill	0	0					0	0			0	0
1634	Recreation Facilities - All Other	1,016,058	1,286,424	61,730				1,348,154	270,366	33,896		304,262	1,043,892
1640	Libraries	285,246	566,729					566,729	281,483	23,865		305,348	261,381
1645	Museums	0	0					0	0			0	0
1650	Cultural Services	0	0					0	0			0	0
1698	Other	0	0					0	0			0	0
1699	Subtotal	1,301,304	1,853,153	61,730	0	0	0	1,914,883	551,849	57,761	0	609,610	1,305,273
Planning and Development													
1810	Planning and Zoning	0	0					0	0			0	0
1820	Commercial and Industrial	0	0					0	0			0	0
1830	Residential Development	0	0					0	0			0	0
1840	Agriculture and Reforestation	0	0					0	0			0	0
1850	Tile Drainage / Shoreline Assistance	0	0					0	0			0	0
1898	Other	0	0					0	0			0	0
1899	Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
1910	Other	0	0					0	0			0	0
9910	Total Tangible Capital Assets	24,769,453	52,498,762	3,055,488	0	434,097	393,572	54,726,581	27,729,309	1,810,828	808,824	28,731,313	25,995,268

**FIR2024: Elizabethtown-Kitley Tp****Schedule 53**

Asmt Code: 0801

**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**

MAH Code: 56622

**(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING / DONATIONS**

for the year ended December 31, 2024

**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)**

		1
		\$
1010	Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 2099 01)	214,892
1020	Acquisition of Tangible Capital Assets ((SLC 51A 9910 03 + SLC 51A 9910 14 + SLC 53 1031 01) *-1)	-3,055,488
1030	Amortization of Tangible Capital Assets (SLC 51 9910 08)	1,810,828
1031	Contributed (Donated) Tangible Capital Assets	
1032	Change in Construction-in-progress (SLC 51B 2405 03 - SLC 51B 2405 02)	-242,515
1040	Gain / (Loss) on Sale of Tangible Capital Assets	-2,133
1050	Proceeds on Sale of Tangible Capital Assets	20,978
1060	Write-downs of Tangible Capital Assets	
1070	Other	
1071	Other	
<b>1099</b>	<b>Subtotal</b>	<b>-1,468,330</b>
1210	Change in Supplies Inventories	-90,454
1220	Change in Prepaid Expenses	-19,168
1230	Other	
<b>1299</b>	<b>Subtotal</b>	<b>-109,622</b>
<b>1301</b>	<b>Net Change in Remeasurement Gains (Losses) For the Year (SLC 71 1299 01)</b>	<b>0</b>
1410	Increase (Decrease) in Net Financial Assets (Net Debt)	-1,363,060
1420	Net Financial Assets (Net Debt), Beginning of Year	1,802,751
1422	Prior Period Adjustment	
1423	Restated Net Financial Assets (Net Debt), Beginning of Year	1,802,751
<b>9910</b>	<b>Net Financial Assets (Net Debt), End of Year</b>	<b>439,691</b>

**SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS**

		1
		\$
<b>Long Term Liabilities Incurred</b>		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario Housing Programs	
0235	Serial Debentures	
0240	Sinking Fund Debentures	
0245	Long Term Bank Loans	
0250	Long Term Reserve Fund Loans	
0255	Lease Purchase Agreements (Tangible Capital Leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other	
0298	Other	
<b>0299</b>	<b>Subtotal</b>	<b>0</b>
<b>Financing From Dedicated Revenue</b>		
0405	Municipal Property Tax by Levy	1,068,251
0406	Reserves and Reserve Funds (SLC 60 1012 02 + SLC 60 1012 03)	1,393,129
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	34,300
0416	Recreation Land (The Planning Act) (SLC 60 1032 01)	25,000
0417	Community Benefits Charges (SLC 60 1036 01)	0
0419	Donations	
0420	Other	
0446	Proceeds From the Sale of Tangible Capital Assets, etc.	
0447	Investment Income	
0448	Prepaid Special Charges	
0495	Other	
0496	Other	
0497	Other	
0498	Other	
<b>0501</b>	<b>Subtotal</b>	<b>2,520,680</b>
<b>Government Transfers</b>		
0425	Capital Grants: Federal (SLC 12 9910 06 - SLC 10 4099 01)	0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	247,000
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Community - Building Fund - AMO (SLC 10 4099 01)	342,869
0445	Provincial Gas Tax (SLC 10 4019 01)	0
<b>0502</b>	<b>Subtotal</b>	<b>589,869</b>
<b>0499</b>	<b>Subtotal</b>	<b>3,110,549</b>
0610	Contributed (Donated) Tangible Capital Assets	0
<b>9920</b>	<b>Total Capital Financing</b>	<b>3,110,549</b>
<b>0810</b>	<b>Unexpended Capital Financing or (Unfinanced Capital Outlay)</b>	<b>-187,454</b>



SEGMENTED BY ASSET CLASS

		2024 Opening Net Book Value (NBV)	2024 Closing Net Book Value (NBV)		
		1	11		
		\$	\$		
General Capital Assets					
2005	Land	830,926	830,085		
2010	Land Improvements	0			
2020	Buildings	4,886,046	4,767,221		
2030	Machinery & Equipment	1,450,315	1,469,400		
2040	Vehicles	2,245,443	2,985,383		
2097	Other	0			
2098	Other	0			
2099	Total General Capital Assets	9,412,730	10,052,089		
		2024 Opening Net Book Value (NBV)	2024 Closing Net Book Value (NBV)		
		1	11		
		\$	\$		
Infrastructure Assets					
2205	Land	0			
2210	Land Improvements	0			
2220	Buildings	0			
2230	Machinery & Equipment	0			
2240	Vehicles	0			
2250	Linear Assets	15,356,723	15,943,179		
2297	Other	0			
2298	Other	0			
2299	Total Infrastructure Assets	15,356,723	15,943,179		
9920	Total Tangible Capital Assets	24,769,453	25,995,268		
		2024 Opening Net Book Value (NBV)	Expenditures in 2024	Less Assets Capitalized	2024 Closing Net Book Value (NBV)
		1	2	3	11
		\$	\$	\$	\$
Construction-in-progress					
2405	Construction-in-progress	130,681	242,515		373,196
9921	Total Tangible Capital Assets and Construction-in-progress	24,900,134	242,515	0	26,368,464

**FIR2024: Elizabethtown-Kitley Tp**Asmt Code: 0801  
MAH Code: 56622**Schedule 54**  
**CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD**  
for the year ended December 31, 2024*\* Municipalities must choose either the direct or indirect method. If indirect method is chosen, please use Schedule 54B.***CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD**

		2024 Actual 1 \$
<b>Operating Transactions</b>		
<b>Cash Received From</b>		
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises.	
0260	Investments	
0298	Other	
<b>0299</b>	<b>Subtotal</b>	<b>0</b>
<b>Cash Paid For</b>		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other	
<b>0499</b>	<b>Subtotal</b>	<b>0</b>
<b>2099</b>	<b>Cash Provided by Operating Transactions</b>	<b>0</b>
<b>Capital Transactions</b>		
0610	Proceeds on Sale of Tangible Capital Assets	
0620	Cash Used to Acquire Tangible Capital Assets	
0630	Change in Construction-in-progress	
0698	Other	
<b>0699</b>	<b>Cash Applied to Capital Transactions</b>	<b>0</b>
<b>Investing Transactions</b>		
0810	Proceeds From Portfolio Investments	
0820	Portfolio Investments	
0898	Other	
<b>0899</b>	<b>Cash Provided By / (Applied To) Investing Transactions</b>	<b>0</b>
<b>Financing Transactions</b>		
1010	Proceeds From Long Term Debt Issues	
1020	Principal Long Term Debt Repayment	
1030	Temporary Loans	
1031	Repayment of Temporary Loans	
1096	Other	
1097	Other	
1098	Other	
<b>1099</b>	<b>Cash Applied to Financing Transactions</b>	<b>0</b>
1210	Increase in Cash and Cash Equivalents	0
1220	Cash and Cash Equivalents, Beginning of Year	0
<b>9920</b>	<b>Cash and Cash Qquivalents, End of Year</b>	<b>0</b>

		2024 Actual 1 \$
<b>Cash and Cash Equivalents Represented By:</b>		
1401	Cash	
1402	Temporary Borrowings	
1403	Short Term Investments	
1404	Other	
<b>9940</b>	<b>Cash and Cash Equivalents, End of Year</b>	<b>0</b>
<b>Cash:</b>		
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
<b>9950</b>	<b>Cash and Cash Equivalents, End of Year</b>	<b>0</b>

\* Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A.

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

Operating Transactions

2010	Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (Slc 10 2099)	2024 Actual 1 \$	214,892
2020	Non-Cash Items Including Amortization		1,808,694
2021	Contributed (Donated) Tangible Capital Assets		
2022	Change In Non-Cash Assets and Liabilities		-671,590
2023	Accretion Expense		22,579
2030	Prepaid Expenses		-19,168
2040	Change In Deferred Revenue		-68,148
2096	Other		
2097	Other		
2098	Other		
2099	Cash Provided By Operating Transactions		1,287,259

Capital Transactions

0610	Proceeds On Sale of Tangible Capital Assets		20,979
0620	Cash Used to Acquire Tangible Capital Assets		-3,298,003
0630	Change In Construction-In-Progress		
0698	Other		
0699	Cash Applied to Capital Transactions		-3,277,024

Investing Transactions

0810	Proceeds From Portfolio Investments		
0820	Portfolio Investments		
0898	Other		
0899	Cash Provided By / (Applied To) Investing Transactions		0

Financing Transactions

1010	Proceeds From Long Term Debt Issues		
1020	Principal Long Term Debt Repayment		-96,638
1030	Temporary Loans		
1031	Repayment of Temporary Loans		
1096	Other		
1097	Other		
1098	Other		
1099	Cash Provided By Operating Transactions		-96,638
1210	Increase In Cash and Cash Equivalents		-2,086,403
1220	Cash and Cash Equivalents, Beginning of Year		4,261,124
9920	Cash and Cash Equivalents, End of Year		2,174,721

Cash and Cash Equivalents Represented By:

1401	Cash	2024 Actual 1 \$	2,174,721
1402	Temporary Borrowings		
1403	Short Term Investments		
1404	Other		
9940	Cash and Cash Equivalents, End of Year		2,174,721

Cash:

1501	Unrestricted	1 \$	2,174,721
1502	Restricted		
1503	Unallocated		
9950	Cash and Cash Equivalents, End of Year		2,174,721

FIR2024: Elizabethtown-Kitley Tp

Asmt Code: 0801

MAH Code: 56622

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2024

	Obligatory Reserve Funds, Deferred Revenue	Discretionary Reserve Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, Beginning of Year	207,710	0	4,036,162
0312 Contribution From Operations:			213,038
Development Charges Act			
0615 Net Development Charges Collected (SLC 61B 0299 06 - SLC 61B 0299 03).	0		
0616 Net Development Charges Receivable (SLC 61A 0299 20 - SLC 61A 0299 18).	0		
0699 Subtotal Development Charges Act	0		
0810 Lot Levies			
0820 Subdivider Contributions			
0830 Recreational Land (The Planning Act)			
0834 Community Benefits Charges			
0841 Investment Income	19,254		
0842 Interest Earned On Development Charges Receivable (SLC 61A 0299 18)	0		
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992			
0862 Canada Community - Building Fund (Federal Gas Tax)			
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	19,254	0	213,038
Less: Utilization of Reserve Funds and Reserves (Transfers)			
1012 For Acquisition of Tangible Capital Asset	51,056		1,393,129
1015 For Current Operations			
1025 Development Charges Earned to Tangible Capital Asset Acquisition (SLC 61B 0299 08).	34,300		
1026 Development Charges Earned to Operations (SLC 61B 0299 07).	0		
1027 Monies Borrowed From Development Charges Reserve Fund (SLC 61B 0299 23).	0		
1032 Recreational Land (the Planning Act) Earned to Tangible Capital Asset Acquisition	25,000		
1035 Recreational Land (the Planning Act) Earned to Operations			
1036 Community Benefits Charges			
1042 Deferred Revenue Earned (Provincial Gas Tax) For Transit (Operations)			
1045 Deferred Revenue Earned (Provincial Gas Tax) For Transit (Capital)			
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (Deferred Revenue Recognized)	110,356	0	1,393,129
2099 Balance, End of Year	116,608	0	2,856,071
Totals in Line 2099 are Analysed as Follows:			
5010 Working Funds			941,999
5020 Contingencies			92,204
Asset Replacement Funds For: Sewer & Water			
5030 Sewer			
5040 Water			
5050 Replacement of Equipment			
5060 Sick Leave			
5070 Insurance			
5080 Workplace Safety and Insurance Board (WSIB)			
5090 Post-Employment Benefits			
5091 Tax Rate Stabilization			
5630 Lot Levies			
5660 Parking Revenues			
5670 Debenture Repayment			
5680 Exchange Rate Stabilization			
Per Service Purpose:			

FIR2024: Elizabethtown-Kitley Tp

Asmt Code: 0801

MAH Code: 56622

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2024

5205	General Government			201,338
5210	Protection Services			271,195
	Transportation Services:			
5215	Roadways			137,901
5216	Winter Control			
5220	Transit			
5221	Parking			
5222	Street Lighting			
5223	Air Transportation			
	Environmental Services:			
5225	Wastewater System			
5230	Storm Water System			
5235	Waterworks System			18,095
5240	Solid Waste Collection			
5245	Solid Waste Disposal			3,864
5246	Waste Diversion			
5250	Health Services			18,292
5255	Social and Family Services			
5260	Social Housing			
	Recreation and Cultural Services:			
5265	Parks			
5266	Recreation Programs			
5271	Recreation Facilities - Golf Course, Marina, Ski Hill			
5274	Recreation Facilities - All Other			84,245
5275	Libraries			103,693
5276	Museums			
5277	Cultural Services			18,115
5280	Planning and Development			119,073
5290	Other	strategic initiatives		846,057
	Obligatory Deferred Revenue:			
5635	Development Charges Cash Collected (SLC 61B 0299 28)	67,477		
5636	Development Charges Installments Receivable (Uncollected) (SLC 61A 0299 25)	0		
5640	Subdivider Contributions			
5650	Recreational Land (The Planning Act)	6,099		
5655	Community Benefits Charges			
5661	Building Code Act, 1992			
5690	Gasoline Tax - Province			
5691	Canada Community-Building Fund (Federal Gas Tax)	38,676		
5693	Building Canada Fund (BCF)			
5695	Other	OCIF	4,356	
5696	Other			
5697	Other			
5698	Other			
5699	Other			
9930				
	TOTAL	116,608	0	2,856,071

Municipal Development-Related Charges

	B: Parkland Special Account		
	Parkland provided in the year		
	Special Account		
5801	Non-Residential (Standard Rate)	Amount of Land	Value of Land
5802	Residential (Standard Rate)	1	2
5803	Residential (Alternative Rate)	#	\$
5804	Other		
	C: Community Benefit Charges		
	Special Account		
5901	In Kind Contributions (Reported In Year Building Permit Issued)	Value of In Kind Contributions	
		1	
		\$	
	D: Spending or Allocation of Opening Obligatory Reserve Fund Balances		
		Spend / Allocate Opening Balance	Spend / Allocate Opening Balance
		1	2

FIR2024: Elizabethtown-Kitley Tp

Asmt Code: 0801

MAH Code: 56622

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2024

Development Charges		%	\$
6001	Highways (Roads and Structures)		
6002	Wastewater Services, Including Sewers and Treatment Services		
6003	Water Supply Services, Including Distribution and Treatment		
		Spend / Allocate Opening Balance	Spend / Allocate Opening Balance
		1	2
		%	\$
Parkland		Spend / Allocate Opening Balance	Spend / Allocate Opening Balance
		1	2
		%	\$
Community Benefits Charges		Spend / Allocate Opening Balance	Spend / Allocate Opening Balance
		1	2
		%	\$
6005	Community Benefits Charges Special Account		

**FIR2024: Elizabethtown-Kitley Tp**

Asmt Code: 0801

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**Schedule 61**  
**DEVELOPMENT CHARGES RECEIVABLE**  
 for the year ended December 31, 2024

		Development Charges Receivable				
		Total Opening Development Charges Receivables Balance, January 1	New Development Charge Installments Receivable	New Development Charge Interest Receivable	Less: Prior Year Development Charges Installment Receivables and Interest Collected During the Year	Total New Development Charges Receivable
		24	17	18	19	20
		\$	\$	\$	\$	\$
<b>Services</b>						
0205	General Government	0				0
0206	Emergency Preparedness Services	0				0
0207	Electrical Power Services	0				0
0210	Fire Protection Services	0				0
0215	Policing Services	0				0
0216	Provincial Offences Act Services	0				0
0220	Highways (Roads and Structures)	0				0
0225	Transit	0				0
0226	Toronto-York Subway Extension	0				0
0230	Wastewater Services, (Including Sewers and Treatment Services)	0				0
0235	Stormwater Drainage and Control Services	0				0
0240	Water Supply Services, (Including Distribution and Treatment Services)	0				0
0245	Emergency Medical Services	0				0
0246	Public Health Services	0				0
0250	Long-term Care	0				0
0255	Child Care and Early Years Programs and Services	0				0
0260	Housing	0				0
0270	GO Transit	0				0
0275	Library	0				0
0280	Parks and Recreation Services	0				0
0285	Development Studies	0				0
0286	Parking	0				0
0287	Animal Control	0				0
0288	Municipal Cemeteries	0				0
0289	Waste Diversion Services	0				0
0290	Other	0				0
0295	Other	0				0
0296	Other	0				0
0297	Other	0				0
<b>0299</b>	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FIR2024: Elizabethtown-Kitley Tp

Asmt Code: 0801

MAH Code: 56622

Schedule 61

DEVELOPMENT CHARGES CASH COLLECTED AND AMOUNTS EARNED (DC INFLOWS / OUTFLOWS)

for the year ended December 31, 2024

		Inflows / Revenue					Outflows / Expenditures						
		Development Charges Cash Collected					Development Charges Earned / Utilized						
		Total Opening Development Charges: Cash Collected, Balance, January 1	Development Charges Cash Collected	Interest and Investment Income Earned	Repayment of Monies Borrowed from DC Reserve Fund and Associated Interest	Net Development Charges Cash Collected	Total Development Charges Before Outflows: Cash Collected, Balance, December 31	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Monies Borrowed from Development Charges Reserve Fund	Total Development Charges Outflows	Total Ending Development Charges Balance (DC Cash Collected) at December 31
		26	2	3	21	6	27	7	8	9	23	11	28
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Services													
0205	General Government	0				0	0					0	0
0206	Emergency Preparedness Services	0				0	0					0	0
0207	Electrical Power Services	0				0	0					0	0
0210	Fire Protection Services	29,943		1,401		1,401	31,344		31,345			31,345	-1
0215	Policing Services	0				0	0					0	0
0216	Provincial Offences Act Services	0				0	0					0	0
0220	Highways (Roads and Structures)	0				0	0					0	0
0225	Transit	0				0	0					0	0
0226	Toronto-York Subway Extension	0				0	0					0	0
0230	Wastewater Services, (Including Sewers and Treatment Services)	0				0	0					0	0
0235	Stormwater Drainage and Control Services	0				0	0					0	0
0240	Water Supply Services, (Including Distribution and Treatment Services)	22,417		2,346		2,346	24,763					0	24,763
0245	Emergency Medical Services	0				0	0					0	0
0246	Public Health Services	0				0	0					0	0
0250	Long-term Care	0				0	0					0	0
0255	Child Care and Early Years Programs and Services	0				0	0					0	0
0260	Housing	0				0	0					0	0
0270	GO Transit	0				0	0					0	0
0275	Library	42,682		1,608		1,608	44,290		1,575			1,575	42,715
0280	Parks and Recreation Services	1,380				0	1,380		1,380			1,380	0
0285	Development Studies	0				0	0					0	0
0286	Parking	0				0	0					0	0
0287	Animal Control	0				0	0					0	0
0288	Municipal Cemeteries	0				0	0					0	0
0289	Waste Diversion Services	0				0	0					0	0
0290	Other	0				0	0					0	0
0295	Other	0				0	0					0	0
0296	Other	0				0	0					0	0
0297	Other	0				0	0					0	0
0299		96,422	0	5,355	0	5,355	101,777	0	34,300	0	0	34,300	67,477



**Schedule 62**  
**DEVELOPMENT CHARGES RATES**  
for the year ended December 31, 2024

MAH Code: 56622

□

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?

If "Yes", please attach an electronic version of the new by-law.

FIR2024: Elizabethtown-Kitley Tp

Asmt Code: 0801

MAH Code: 56622

Schedule 62  
DEVELOPMENT CHARGES RATES - SPECIAL AREAS  
for the year ended December 31, 2024

FIR2024: Elizabethtown-Kitley Tp

Asmt Code: 0801

MAH Code: 56622

Schedule 70

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2024

Financial Assets

			1
			\$
0299	Cash and Cash Equivalents.		2,174,721
	Accounts Receivable		
0410	Canada		99,860
0420	Ontario		
0430	Upper-Tier		
0440	Other Municipalities		
0450	School Boards		
0490	Other Receivables		196,885
0499		Subtotal	296,745
	Taxes Receivable		
0610	Current Year's Levies		783,486
0620	Previous Year's Levies		337,910
0630	Prior Year's Levies		410,948
0640	Penalties and Interest		224,332
0690	Less: Allowance For Uncollectables		78,202
0699		Subtotal	1,678,474
	Investments *		
0817	Portfolio Investments		
0818	Derivatives		
0819	Financial Assets, Designated to the Fair Value Category		
0820	Government Business Enterprises		
0828	Other		
0829		Subtotal	0
	Debt Recoverable from Others		
0861	Municipalities (SLC 74 0630 01).		0
0862	School Boards (SLC 74 0620 01).		0
0863	Retirement Funds (SLC 74 0899 01).		0
0864	Sinking Funds (SLC 74 1099 01).		0
0865	Individuals		
0868	Other		
0845		Subtotal	0
	Other Financial Assets		
0830	Inventories Held For Resale		
0831	Land Held For Resale		
0835	Notes Receivable		
0840	Mortgages Receivable		
0850	Deferred Taxes Receivable		
0852	Development Charges Installments Receivable (SLC 60 5636 01)		0
0890	Other		
0891	Other		
0898		Subtotal	0
9930		TOTAL Financial Assets	4,149,940

Liabilities

			1
			\$
	Temporary Loans		
2010	Operating Purposes		
	Tangible Capital Assets:		
2020	Canada		
2030	Ontario		
2040	Other		
2099		Subtotal	0
	Accounts Payable and Accrued Liabilities		
2210	Canada		

FIR2024: Elizabethtown-Kitley Tp

Asmt Code: 0801

MAH Code: 56622

Schedule 70

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2024

2220	Ontario	
2230	Upper-tier	
2240	Other Municipalities	
2250	School Boards	
2260	Interest On Debt	
2270	Trade Accounts Payable	823,990
2271	Derivatives	
2272	Financial Liabilities, Designated to the Fair Value Category	
2290	Other	203,734
2299		<b>Subtotal</b> 1,027,724
2301	Estimated Tax Liabilities (PS3510)	
	<b>Deferred Revenue</b>	
2410	Obligatory Reserve Funds (SLC 60 2099 01)	116,608
2411	Prepaid Property Taxes	
2490	Other	53,144
2499		<b>Subtotal</b> 169,752
	<b>Long Term Liabilities</b>	
2610	Debt Issued	1,925,725
2620	Debt Payable to Others	
2630	Lease Purchase Agreements (Tangible Capital Leases)	
2640	Other	
2650	Other	
2660	Less: Debt Issued On Behalf of Government Business Enterprise	
2699		<b>Subtotal</b> 1,925,725
	<b>Post Employment Benefits</b>	
2810	Accumulated Sick Leave	
2820	Accrued Vacation Pay	
2830	Accrued Pensions Payable	
2840	Accrued Workplace Safety and Insurance Board Claims (Wsib)	
2898	Other	
2899		<b>Subtotal Post Employment Benefits</b> 0
	<b>Liability For Contaminated Sites</b>	
2910	Remediation Costs of Contaminated Sites	
	<b>Liability For Asset Retirement Obligations</b>	
2920	Asset Retirement Obligation Liabilities (SLC 74E 9910 07)	587,048
9940		<b>TOTAL Liabilities</b> 3,710,249
9945	<b>Net Financial Assets (Net Debt): Total Financial Assets LESS Total Liabilities</b>	439,691

Non-Financial Assets

		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11).	26,368,464
6250	Inventories of Supplies	210,335
6260	Prepaid Expenses	49,030
6261	Intangible Assets	
6262	Other	
6299		<b>Total Non-Financial Assets</b> 26,627,829
9970		<b>Total Accumulated Surplus (Deficit)</b> 27,067,520
	<b>Analysis of the Accumulated Surplus (Deficit)</b>	
		1
		\$
6410	Equity in Tangible Capital Assets	24,442,739
6411	Investment in Intangible Assets	

FIR2024: Elizabethtown-Kitley Tp

Asmt Code: 0801

MAH Code: 56622

Schedule 70

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2024

6412	Other	invested in inventory		210,335
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)			2,856,071
6430	General Surplus (Deficit)			-23,702
6431	Unexpended Capital Financing			
6432	Remeasurement Gains (Losses)			
Local Boards				
5030	Transit Operations			
5035	Water Operations			
5040	Wastewater Operations			
5041	Solid Waste Operations			
5045	Libraries			
5050	Cemeteries			
5055	Recreation, Community Centres and Arenas			
5060	Business Improvement Area			
5076	Other			
5077	Other			
5078	Other			
5079	Other			
5098	Total Local Boards			0
5080	Equity in Government Business Enterprises (SLC 10 6090 01)			0
6601	Unfunded Employee Benefits			
6603	Unfunded Remediation Costs of Contaminated Sites			
6604	Unfunded Asset Retirement Obligation Costs			-230,469
6610	Other	unfinanced capital projects		-187,454
6620	Other			
6630	Other			
6640	Other			
6699	Total Other			-417,923
9971	Total Accumulated Surplus (Deficit)			27,067,520
Accumulated Surplus (Deficit) comprised of:				
9980	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 9950 01)			27,067,520
9981	Accumulated Surplus (Deficit), Remeasurement Gains (Losses) (SLC 71 9910 01)			0
9982	Total Accumulated Surplus (Deficit)			27,067,520

FIR2024: Elizabethtown-Kitley Tp

Asmt Code: 0801

MAH Code: 56622

Schedule 71

STATEMENT OF REMEASUREMENT GAINS AND LOSSES

for the year ended December 31, 2024

			1
			\$
0299	Accumulated Remeasurement Gains (Losses), Beginning of The Year		0
Unrealized Gains (Losses) Attributable to:			
0410	Foreign Exchange		
0420	Derivatives		
0430	Portfolio Investments		
0440	Other Financial Instruments, Designated to Fair Value Category		
0499		Subtotal	0
Realized (Gains) Losses, Reclassified to the Statement of Operations			
0610	Foreign Exchange		
0620	Derivatives		
0630	Portfolio Investments		
0640	Other Financial Instruments, Designated to Fair Value Category		
0699		Subtotal	0
1099	Other Comprehensive Income (Loss)		
1299	Net Change in Remeasurement Gains (Losses) for the Year (SLC 71 0499 01 + SLC 0699 01 + SLC 1099 01)		0
9910	Accumulated Remeasurement Gains (Losses), End of Year (SLC 71 0299 01 + SLC 1299 01)		0

FIR2024: Elizabethtown-Kitley Tp

Asmt Code: 0801

MAH Code: 56622

Single / Lower-Tier ONLY

Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2024

Continuity of Taxes Receivable		9
		\$
0210	Taxes Receivable, Beginning of Year	1,372,042
0215	PLUS: Amounts Added to Tax Bills For Collection Purposes Only	
0220	PLUS: Tax Amounts Levied In the Year (SLC 26 9199 03)	15,398,574
0225	PLUS: Current Year Penalties and Interest	170,043
0240	LESS: Total Cash Collections (SLC 72 0699 09)	15,140,306
0250	LESS: Tax Adjustments Before Allowances (SLC 72 2899 09)	121,879
0260	LESS: Tax Adjustments Not Applied to Taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes Receivable, End of Year	1,678,474

Cash Collections		9
		\$
0610	Current Year'S Tax	14,401,030
0620	Previous Year'S Tax	483,566
0630	Penalties and Interest	152,040
0640	Amounts Added to Tax Bills For Collection Purposes Only	103,670
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	15,140,306

FIR2024: Elizabethtown-Kitley Tp

Asmt Code: 0801  
MAH Code: 56622

Single / Lower-Tier ONLY    Schedule 72  
CONTINUITY OF TAXES RECEIVABLE  
for the year ended December 31, 2024

Tax Adjustments Applied to Taxation

1000	Taxes Collected On Behalf of "Other" Bodies (Mun. Act 353)						0						
1010	Write-off of Taxes (Mun. Act 354)				11,281	98	2,074	285		13,738	22,121	15,234	51,093
1020	Cancellation, Reduction, Refund of Taxes, Overcharges (Mun. Act 357/358)				1,854					1,854	7,272	4,616	13,742
1030	Cancellation, Reduction Or Refund of Taxes (Mun. Act 365)									0			0
1040	ARB Decisions, Advisory Notice of Adjustment Due to An ARB Decisions (Assessment Act 40/19.1(7))									0			0
1050	RFR (Assessment Act 39.1)				334					334	1,437	935	2,706
1060	Increase of Taxes, Error In Calculating Taxes (Mun. Act 359/359.1)									0			0
1070	Post Roll Amended Notice (PRAN) (Assessment Act Section 32 )				367					367	1,583	1,031	2,981
1080	Special Amended Notice (SAN) (Assessment Act)				9,329	168	3,541	487		13,525			13,525
1090	Tax Incentive Adjustment (TIA) (Assessment Act)				2,216					2,216	9,441	6,128	17,785
1099	Subtotal				25,381	266	5,615	772	0	32,034	41,854	27,944	101,832
1299	Discounts for Advance Payments (Mun. Act 345(10))												0
1499	Tax Credit (Mun. Act 474.3)												0
1699	Tax Cancellation - Low Income Seniors and Disabled Persons (Mun. Act 319)									0			0
1810	Rebates to Commercial Properties (Mun. Act 362)									0			0
1820	Rebates to Industrial Properties (Mun. Act 362)									0			0
1899	Subtotal				0	0	0	0	0	0	0	0	0
2099	Rebates for Charities (Mun. Act 361)				639					639	656	432	1,727
2299	Vacant Unit Rebates (Mun. Act 364)									0			0
2301	Contaminated Property (Mun. Act 365.1)									0			0
2399	Reduction for Heritage Property (Mun. Act 365.2)									0			0
2400	Change In Assessment (Mun. Act 365.3)									0			0
2890	Other	COLLECTION FEES								0	25,054		25,054
2891	Other	allocate write ofs			-5,389	255	4,469	666		1		-6,735	-6,734
2892	Other									0			0
2893	Other									0			0
2899	Tax Adjustments Before Allowances				20,631	521	10,084	1,438	0	32,674	67,564	21,641	121,879

Tax Adjustments Not Applied to Taxation

SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
English - Public	French - Public	English - Separate	French - Separate	Other				
1	2	3	4	5				
\$	\$	\$	\$	\$	\$	\$	\$	\$
4010	Tax Sale, Tax Registration Accounts							0
4210	Tax Deferral - Low Income Seniors and Disabled Persons (Mun. Act 319)				0			0
4420	Net Impact of 5% Capping Limit Program				0			0
4890	Other				0			0
4891	Other				0			0
4999	Tax Adjustments Not Applied to Taxation				0	0	0	0

Additional Information

6010	Recovery of Tax Deferrals					0		0
7010	Entitlement of School Boards	1,974,320	15,135	330,839	37,298	0	2,357,592	



FIR2024: Elizabethtown-Kitley Tp

Asmt Code: 0801

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2024

1. Debt Burden of the Municipality

			1
	All Outstanding Debt Issued By the Municipality, Predecessor Municipalities and Consolidated Entities		\$
0210	to Ontario and Agencies		1,925,725
0220	to Canada and Agencies		
0230	to Others		
0297	Other		
0298	Other		
0299		Subtotal	1,925,725
0499	PLUS: All Debt Assumed By the Municipality From Others		
	LESS: All Debt Assumed By Others		
0610	Ontario		
0620	School Boards		
0630	Other Municipalities		
0640	Government Business Enterprises		
0697	Other		
0698	Other		
0699		Subtotal	0
	LESS: Debt Retirement Funds		
0810	Wastewater		
0820	Water		
0896	Other		
0897	Other		
0898	Other		
0899		Subtotal	0
	LESS: Own Sinking Funds (Actual Balances)		
1010	General Municipal		
1020	Enterprises and Others		
1096	Other		
1097	Other		
1098	Other		
1099		Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality		1,925,725

2. Debt Burden of the Municipality: Analysed by Debt Instrument

1210	Sinking Fund Debentures	
1220	Installment (Serial) Debentures	1,925,725
1230	Long Term Bank Loans	
1240	Lease Purchase Agreements (Tangible Capital Leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other	
1298	Other	
9920	TOTAL Net Long Term Liabilities of the Municipality	1,925,725

3. Debt Burden of the Municipality: Analysed by Function

1405	General Government	
1410	Protection Services	1,564,883
	Transportation Services:	
1415	Roadways	360,842
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
	Environmental Services:	

FIR2024: Elizabethtown-Kitley Tp

Asmt Code: 0801

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2024

1425	Wastewater System	
1430	Storm Water System	
1435	Waterworks System	
1440	Solid Waste Collection	
1445	Solid Waste Disposal	
1446	Waste Diversion	
1450	Health Services	
1455	Social and Family Services	
1460	Social Housing	
Recreation and Cultural Services:		
1465	Parks	
1466	Recreation Programs	
1471	Recreation Facilities - Golf Course, Marina, Ski Hill	
1474	Recreation Facilities - All Other	
1475	Libraries	
1476	Museums	
1477	Cultural Services	
1480	Planning and Development	
1490	Other Long Term Liabilities	
9930	TOTAL Net Long Term Liabilities of the Municipality	1,925,725

4. Debt Payable in Foreign Currencies (Net of Sinking Fund Holdings)

			1
			\$
1610	US Dollars:		
	Canadian Dollar Equivalent included in SLC 74 9910 01		
1620	Par Value in 'U.S. Dollars'		
1630	Other Currency:		
	Canadian Dollar Equivalent included in SLC 74 9910 01		
1640	Par Value in		
1650	Canadian Dollar Equivalent included in SLC 74 9910 01		
1660	Par Value in		

5. Interest Earned on Sinking Funds and on Debt Retirement Funds During the Year

1810	Own Funds	
------	-----------	--

6. Details of Sinking Fund Balance

2010	Value of Own Sinking Fund Debentures Issued and Outstanding At Year End	
	Balance of Own Sinking Funds At Year End	
2110	Total Contributions to Own Sinking Funds	
2120	Total Income Earned From investments of Sinking Funds' Monies	
2199		Subtotal 0
2210	Estimated Total Future Contributions From This Municipality Required to Meet Obligations in Line 2010 Above	
2220	Estimated Total Future Income Earned From investments in Lines 2199 and 2210 Above	

7. Long term commitments at year end

2410	Hospital Support	
2420	University Support	
2430	Leases and Other Agreements	
2440	Capital Equipment, Land Acquisition	
2496	Other	
2497	Other	
2498	Other	
2499		TOTAL 0

## Schedule 74

## LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2024

Contingent Liabilities	Is Value in Column 2 Estimated?	Value	Number of Years Payable Over
4 Y or N	1 Y or N	2 \$	3 Years
		0	

0

[illegible]

0

Principal	Interest
1	2
\$	\$

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2024

12. Future Principal and Interest Payments on EXISTING Debt

		RECOVERABLE FROM:					
Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
1	2	3	4	5	6	7	8
\$	\$	\$	\$	\$	\$	\$	\$
3210 Year 2025	99,277	51,832					
3220 Year 2026	101,989	49,120					
3230 Year 2027	104,775	46,335					
3240 Year 2028	107,636	43,473					
3250 Year 2029	110,576	40,533					
3260 Years 2030 to 2034	599,873	155,672					
3270 Years 2035 onwards	801,599	80,380					
3280 Interest to be Earned on Sinking Funds							
3299 TOTAL	1,925,725	467,345	0	0	0	0	0

13. Other Notes

Please list all other notes and forward supporting schedules as required by email to: [FIR.mah@ontario.ca](mailto:FIR.mah@ontario.ca)

3601

\* Use ALT + ENTER Keys to "Return" to the next line.

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Schedule 74  
LONG TERM LIABILITIES AND COMMITMENTS  
for the year ended December 31, 2024

14. ASSET RETIREMENT OBLIGATION LIABILITY

ANALYSIS BY FUNCTIONAL CLASSIFICATION		Liabilities for ARO at Beginning of Year	Liability Incurred During the Year	Liability Settled During the Year	Increase in Liabilities Due to Accretion Expense	Increase (Decrease) Reflecting Change in the Estimate of Liability	Liabilities for ARO at End of Year
		1	3	4	5	6	7
		\$	\$	\$	\$	\$	\$
0299	General Government	0					0
0499	Protection Services	0					0
0699	Transportation Services	0					0
0899	Environmental Services	564,469			22,579		587,048
1099	Health Services	0					0
1299	Social and Family Services	0					0
1499	Social Housing	0					0
1699	Recreation and Cultural Services	0					0
1899	Planning and Development	0					0
1910	Other	0					0
9910	Total Asset Retirement Obligations	564,469	0	0	22,579	0	587,048

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Schedule 76

GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2024

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION			Please Specify GBE					Total
			1	2	3	4	5	
			\$	\$	\$	\$	\$	
Assets								
0210	Current							0
0220	Capital							0
0297	Other							0
0298	Other							0
0299								0
Total Assets			0	0	0	0	0	0
Liabilities								
0410	Current							0
0420	Long-term							0
0497	Other							0
0498	Other							0
0499								0
Total Liabilities			0	0	0	0	0	0
Net Equity								
9910			0	0	0	0	0	0
0610	Municipality's Share (\$)							0
STATEMENT OF OPERATIONS								
0810	Revenues							0
0820	Expenses							0
9920	Net Income (Loss)		0	0	0	0	0	0
1010	Municipality's Share (\$)							0
1020	Dividends paid							0

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Schedule 80  
STATISTICAL INFORMATION  
for the year ended December 31, 2024

1. Municipal Workforce Profile

Employees of the Municipality		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205	Administration	9.00		1.00
0210	<b>Fire</b>	3.00	0.00	0.00
0211	Uniform	2.00		
0212	Civilian	1.00		
0215	<b>Police</b>	0.00	0.00	0.00
0216	Uniform			
0217	Civilian			
0260	<b>Court Security</b>	0.00	0.00	0.00
0261	Uniform			
0262	Civilian			
0263	<b>Prisoner Transportation</b>	0.00	0.00	0.00
0264	Uniform			
0265	Civilian			
0220	Transit			
0225	Public Works	12.00	1.00	
0227	<b>Ambulance</b>	0.00	0.00	0.00
0228	Uniform			
0229	Civilian			
0230	Health Services			
0235	Homes for the Aged			
0240	Other Social Services			
0245	Parks and Recreation	1.00		6.00
0250	Libraries		4.00	
0255	Planning	2.00	1.00	
0290	Other	4.00	1.00	
0298	<b>Subtotal</b>	31.00	7.00	7.00
0300	Proportion of Municipal Employees Covered by 'Collective Agreements' (%)			
Employees of Joint Local Boards				
0305	Administration			
0310	<b>Fire</b>	0.00	0.00	0.00
0311	Uniform			
0312	Civilian			
0315	<b>Police</b>	0.00	0.00	0.00
0316	Uniform			
0317	Civilian			
0360	<b>Court Security</b>	0.00	0.00	0.00
0361	Uniform			
0362	Civilian			
0363	<b>Prisoner Transportation</b>	0.00	0.00	0.00
0364	Uniform			
0365	Civilian			
0320	<b>Transit</b>			
0325	Public Works			
0327	<b>Ambulance</b>	0.00	0.00	0.00
0328	Uniform			
0329	Civilian			
0330	Health Services			
0335	Homes for the Aged			
0340	Other Social Services			
0345	Parks and Recreation			
0350	Libraries			
0355	Planning			
0390	Other			
0398	<b>Subtotal</b>	0.00	0.00	0.00
0399	<b>TOTAL</b>	31.00	7.00	7.00

2. Selected Investments of Own Sinking Funds as at Dec. 31

Own Municipality	Other Municipalities, School Boards	Provincial	Federal
1 \$	2 \$	3 \$	4 \$
0610	Own Sinking Funds		



3. Municipal Procurement This Year

1010	Total Construction Contracts Awarded
1020	Construction Contracts Awarded at \$100,000 or Greater

Number of Contracts	Value of Contracts
1	2
#	\$
3	821,128
2	758,115

4. Building Permit Information

1210	Residential Properties
1220	Multi-Residential Properties
1230	All Other Property Classes
1299	

Subtotal

Number of Building Permits	Total Value of Building Permits
1	2
#	\$
95	13,722,450
22	6,721,700
117	20,444,150

5. Insured Value of Physical Assets

1410	Buildings	
1420	Machinery and Equipment	
1430	Vehicles	
1497	Other	
1498	Other	
1499		

Subtotal

1
\$
19,699,600
2,253,400
5,000,203
26,953,203

7. Vacant Home Tax

1710	Number of Properties for Which the Vacant Home Tax was Levied in 2024
------	---

1
#
0

8. Consolidated Local Boards Including Joint Local Boards and All Local Entities Set Up By the Municipality

(I) PROPORTIONALLY CONSOLIDATED joint local boards

	Name of Board or Entity	Board Description	Board Code	Proportion of Total Municipal Contributions Consolidated	Municipality's Share of Total Contributions	Municipality's Share of Total Fee Revenues
	1	3 LIST	2	4 %	5 \$	6 \$
0801						
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
0815						
0816						
0817						
0818						
0819						
0820						
0821						
0822						
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0829						
0830						
0831						
0832						
0833						
0834						
0835						
0836						
0837						
0838						
0839						
0840						
0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

(II) FULLY CONSOLIDATED local boards and any local entities set up by the municipality

	Name of Board or Entity	Board Description	Board Code	Proportion of Total Municipal Contributions Consolidated	Municipality's Share of Total Contributions	Municipality's Share of Total Fee Revenues
	1	3 LIST	2	4 %	5 \$	6 \$
0851				100%		
0852				100%		
0853				100%		
0854				100%		
0855				100%		
0856				100%		

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2024

0857			100%	
0858			100%	
0859			100%	
0860			100%	
0861			100%	
0862			100%	
0863			100%	
0864			100%	
0865			100%	
0866			100%	
0867			100%	
0868			100%	
0869			100%	
0870			100%	
0871			100%	
0872			100%	
0873			100%	
0874			100%	
0875			100%	
0876			100%	
0877			100%	
0878			100%	
0879			100%	
0880			100%	
0881			100%	
0882			100%	
0883			100%	
0884			100%	
0885			100%	
0886			100%	
0887			100%	
0888			100%	
0889			100%	
0890			100%	
0891			100%	
0892			100%	
0893			100%	
0894			100%	
0895			100%	
0896			100%	
0897			100%	
0898			100%	
0899			100%	

9. Building Permit Information (Performance Measures)

1300 What method does your municipality use to determine total construction value?

1302 If "Other Method" is selected in line 1300, please describe the method used to determine total construction value.

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Applicant's Declared Value

Total Value of Construction Activity

1304 Total Value of Construction Activity for 2024 based on permits issued.

1
\$
20,444,150

Review of Complete Building Permit Applications:

Median number of working days to review a complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal (by Category):

1306 **Category 1: Houses** (houses not exceeding 3 storeys / 600 square metres)  
Reference : provincial standard is 10 working days

1308 **Category 2 : Small Buildings** (small commercial/industrial not exceeding 3 storeys / 600 square metres)  
Reference : provincial standard is 15 working days

Median Number of Working Days
1#
3

1310 **Category 3 : Large Buildings** (large residential / commercial / industrial / institutional)  
Reference : provincial standard is 20 working days

4
---

1312 **Category 4 : Complex Buildings** (post disaster buildings, including hospitals, power / water, fire / police / EMS, communications)  
**Note** : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.

10
----

10
----

Number Of Building Permit Applications

1314 **Category 1 : Houses** (houses not exceeding 3 storeys / 600 square metres)

1316 **Category 2 : Small Buildings** (small commercial/industrial not exceeding 3 storeys / 600 square metres)

1318 **Category 3 : Large Buildings** (large residential / commercial / industrial / institutional)

**Category 4 : Complex Buildings** (post disaster buildings, including hospitals, power / water, fire / police / EMS), communications

Number of Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications
1	2	3
#	#	#
21	0	21
9	3	12
8		8
		0
Subtotal	38	3
		41

**Note:** Zero should be entered on lines 1314 to 1320 in column 1 if no complete applications were submitted and accepted for a category. Zero should be entered in column 2 if no incomplete applications were submitted and accepted for a category.

10. Planning and Development

Land Use Planning (using building permit information)

1350 Number of residential units in new detached houses

1352 Number of residential units in new semi-detached houses

1354 Number of residential units in new row houses

1356 Number of residential units in new apartments / condo apartments

1358

Residential Units within Settlement Areas	Total Residential Units	Total Secondary Units
1	2	3
#	#	#
3	13	
Subtotal	3	13
		0

Land Designated for Agricultural Purposes

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2024

Hectares
1
#
6,340

11. Transportation Services

1710 **Roads:** Total Paved Lane Km

1720 **Condition of Roads:** Number of paved lane kilometres where the condition is rated as good to very good.

1
#
320
286

## Schedule 80

### STATISTICAL INFORMATION

for the year ended December 31, 2024

83,257,500

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Schedule 81  
ANNUAL DEBT REPAYMENT LIMIT  
based on the information reported for the year ended December 31, 2024

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2026  
Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

		1
		\$
Debt Charges for the Current Year		
0210	Principal (SLC 74 3099 01).	96,638
0220	Interest (SLC 74 3099 02).	54,471
0299		
	Subtotal	151,109
0610	Payments for Long Term Commitments and Liabilities Financed from the Consolidated Statement of Operations (SLC 42 6010 01)	0
9910	Total Debt Charges	151,109

		1
		\$
Excluded Debt Charges		
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099		
	Subtotal	0
1410	Debt Charges for Tile Drainage / Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411	Provincial Grant Funding for Repayment of Long Term Debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump Sum (Balloon) Repayments of Long Term Debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420		
	Total Debt Charges to be Excluded	0
9920	Net Debt Charges	151,109

		1
		\$
1610	Total Revenues (SLC 10 9910 01)	10,919,739
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	0
2210	Ontario Grants, Including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC10 0815 01)	1,446,775
2220	Canada Grants, Including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	342,869
2225	Deferred Revenue Earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2230	Revenue from Other Municipalities, Including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	0
2240	Gain (Loss) on Sale of Land & Capital Assets (SLC 10 1811 01)	2,133
2250	Deferred Revenue Earned (Development Charges) (SLC 10 1812 01)	34,300
2251	Deferred Revenue Earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	25,000
2256	Deferred Revenue Earned (Community Benefits Charges) (SLC 10 1815 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2255	Other Revenue (SLC 10 1890 01 + SLC 10 1891 01 + SLC 10 1892 01 + SLC 10 1893 01 + SLC 10 1894 01 + SLC 10 1895 01 + SLC 10 1896 01 + SLC 10 1897 01 + SLC 10 1898 01 )	44,951
2299		
	Subtotal	1,896,028
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	
2610	Net Revenues	9,023,711
2620	25% of Net Revenues	2,255,928
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	2,104,819

For Illustration Purposes Only

Annual Interest Rate

@

Term

years =

**FIR2024: Elizabethtown-Kitley Tp**

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MAH Code: 56622

**Schedule 83**

**NOTES**

for the year ended December 31, 2024

**NOTES**

0010 **Schedule 10:**

0020 **Schedule 12:**

0030 **Schedule 40:**

0040 **Schedule 51:**

0050 **Schedule 53:**

0060 **Schedule 54:**

0070 **Schedule 60:**

0080 **Schedule 70:**

0090 **Schedule 74:**

0110 **Schedule - Other:**