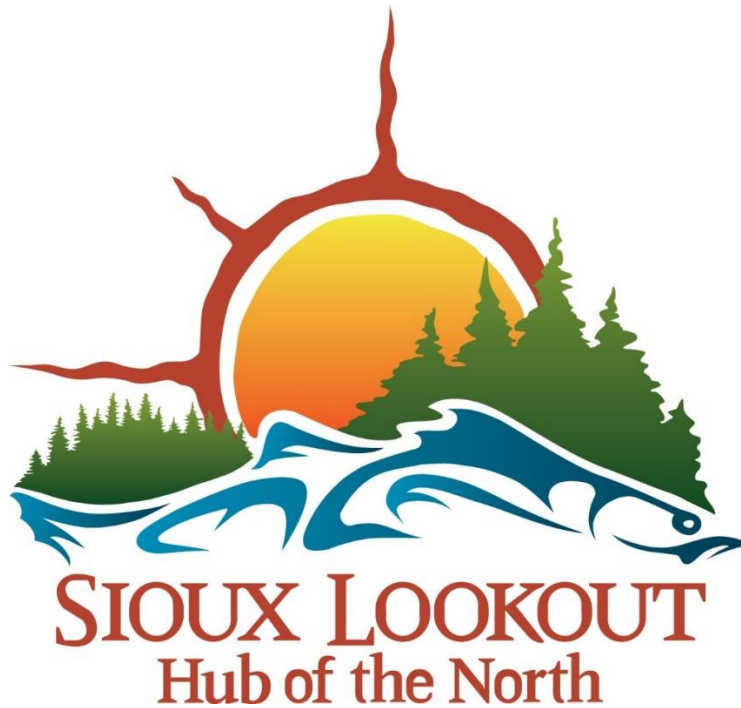


The Corporation of the Municipality of Sioux Lookout

Budget for the Year Ending
December 31, 2025



Presented on January 23, 2025

Table of Contents

Overview of Proposed 2025 Budget	Page 2
Summarized Recommendations	Page 3
Known Factors and Assumptions	Page 4
Summary of 2025 Proposed One Time Operating Expenditures	Page 6
Summary of 2025 Proposed Operating Budget	Page 8
Summary of 2025 Proposed Capital Expenditures	Page 28
Summary of 2024 Continuing Capital Expenditures	Page 35
Breakdown of 2025 Municipal Operating Budget	Appendix 1

The Corporation of the Municipality of Sioux Lookout Overview of Proposed 2025 Budget

In accordance with the requirements of the Municipal Act, S.O. 2001, c.25, Section 290, all Ontario municipalities are required to have an annual budget, approved by Council, that includes, “estimates of all sums required during the year for the purposes of the municipality”.

The proposed Budget includes Provincial and Federal Government operating and capital grants which have already been announced or applied for, primarily, the Ontario Municipal Partnership Fund (OMPF).

The Budget is divided into four parts:

- The budget proposed for Operations;
- The budget proposed for One-time Operating Projects;
- The budget required by Provincially Legislated Agencies and Services (PLAS);
- The budget required for proposed capital expenditures and supporting funding;

Key notes of the various parts of the budget:

- **Part I – Operating (routine operations):** expenditures total \$37,322,844 This includes the provision of the majority of the programs and levels of services delivered by the Municipality to and for the community. This includes an increase in revenue from the approved Fees and Charges By-law #86-24.
- **Part II – One-Time Operating Projects:** net expenditures total \$285,000. These costs are already located within the operating budget and are either funded through taxation or government agencies. The projects are mandatory that will either be completed in 2025 or continue to 2027.
- **Part III: Provincially Legislated Agencies and Services (PLAS):** expenditures total \$3,871,502, an increase from 2024 to 2025 of \$403,962. This is comprised of the following: Kenora District Services Board (KDSB), long term care (Kenora District Homes for the Aged), Ontario Provincial Police (OPP – Provincial Government), public health (Northwestern Health Unit), and Municipal Property Assessment Corporation (MPAC).
- **Part IV – Capital:** net expenditures total \$21,333,933. This includes both the net costs of new capital projects, totaling \$2,736,351, and the projects carried forward from 2024 to 2025 (previously approved by Council), totaling \$18,597,582. Some of those projects have either started in 2024 and are continuing in 2025 or needed to be placed on hold in 2024 due to supply chain issues.

Summarized Recommendations

THAT Council approves the 2025 Operating Levy which includes the One-Time (Operating) Projects of \$37,322,844 (increase in the tax rate of 1.31% = \$170,511)

THAT Council approves the 2025 Provincially Legislated Agencies and Services Levy of \$3,871,502 (increase in the tax rate of 3.13% = \$403,962)

THAT Council approves the 2025 Capital Expenditure Budget with associated funding.

KNOWN FACTORS & ASSUMPTIONS

A number of assumptions must be made in the preparation of any budget. The most significant assumptions for 2025 Proposed Budget are discussed below.

Property Assessment and Taxes

The Ministry of Finance has given no indication that the freeze on assessments (which began in 2020) will end, and a new assessment cycle will commence. The Municipality understands that increasing the tax rate to support the current levels of service is not the most desirable option from a taxpayer perspective, however, in addition to the challenges associated with frozen assessments, the Provincial Government also continues to implement legislated requirements (with no additional funding).

The Municipality has received an increase of \$164,045 in taxation revenue from 2024 to 2025 due to assessment growth. The recommended total increase of taxation revenue needed to support the 2025 Operating and 2025 Provincially Legislated Agencies and Services (PLAS) budget requires a 4.44% increase, or \$574,473.

The total annual impact of the rate changes for property tax owners are as follows:

MPAC Assessed Home Value	<u>\$100,000</u>	<u>\$200,000</u>	<u>\$300,000</u>
3.13% - PLAS	\$65.00	\$130.00	\$195.00
1.31% - Operating	<u>\$27.00</u>	<u>\$ 54.00</u>	<u>\$ 81.00</u>
Total 4.44% Increase	<u>\$92.00</u>	<u>\$184.00</u>	<u>\$276.00</u>

The Municipality acknowledges that this is a difficult tax year. The Staff continues to work towards maintaining current service levels and addressing Council priorities, while striving to ensure resiliency, sustainability, and accountability for the Corporation.

Revenues

Other significant non-property tax revenue budgets are as follows:

- Operating Grant Revenue confirmed from the Ontario Municipal Partnership Fund (OMPF) is \$1,610,800, an increase of \$129,100 from 2024 to 2025.
- NOHFC funding confirmed for the One-Year Internship of \$35,000
- Fees and Charges increased for many services

Expenditures

- Salaries reflect the current Collective Agreement.
- Employee Benefits reflect the changes in the employment costs and are based on changes from the Federal and Provincial Governments.
- Principal and Interest expenses on new loans for the following projects: Eighth Avenue Infrastructure, Wellington and First Infrastructure Project and Bigwood Service Extension project
- Security for the Recreation Department to help with Health and Safety concerns at the Memorial Arena, Farlinger Park, and Centennial Park.
- Interest expenses on the construction loan for the Hillcrest Project
- One-time Operating Projects
- All other expenses assume a consistent level of service delivery as in the 2024 budget, plus the impacts of inflation.

Budgetopoly Results

In December, Staff conducted “Budgetopoly”, where the public was provided with an opportunity to decide how to allocate \$1,000 among various priorities. The purpose was to understand the public’s priorities for Sioux Lookout’s growth and overall well-being.

The results are in order of prioritization:

1. Water, Sewer, and Roads	34%
2. Tourism and Growth	15%
3. Risk Readiness	13%
4. Smart Money Strategies	11%
5. Connected Community	9%
6. Cultural Heritage	8%

Staff have considered these priorities when determining the proposed capital and operating budgets. You will note where Staff have indicated initiatives within the budget that reflect the public’s priorities; look for **“Budgetopoloy:”** in the coming pages.

**THE CORPORATION OF THE MUNICIPALITY OF SIOUX LOOKOUT
2025 ONE-TIME OPERATING EXPENDITURES**

These expenditures are located within the 2025 Operating Budget.

<u>Descriptions</u>	<u>Amount</u>	<u>Funded</u>
Municipal Strategic Planning	\$40,000	Taxation
Union Wage & Pay Equity Evaluation	\$40,000	Taxation
Telephone System & Website	\$90,000	I.T. Reserve
Building Assessments	\$60,000	Government Funding
Finance Software	\$55,000	Taxation
	\$285,000	

Municipal Strategic Planning

- The 2025-2030 Municipal Strategic Plan will serve as a roadmap for continued growth, sustainability, and enhanced quality of life for the community. The current 2020-2025 Strategic Plan will be expiring this year and the new plan will address emerging challenges and opportunities, prioritizing economic resilience, community well-being, environmental stewardship, and infrastructure needs. Through collaboration with residents, businesses, and stakeholders, the 2025-2030 Strategic Plan aims to create a dynamic vision for the community that aligns with changing needs and leverages new growth opportunities.

Union Wage and Pay Equity Evaluation

- The Union Wage and Pay Equity Evaluation project aims to conduct a comprehensive assessment of job responsibilities and compensation for all union positions within our organization. This project is designed to ensure compliance with pay equity legislation, while promoting fair and equitable wages based on accurate, up-to-date job descriptions. Expected outcomes include a clear understanding and collaboration between management and union members reinforcing our commitment to valuing all employees’ contributions to the organization

Telephone System & Website

- Our existing PBX (network-based phone system) is a critical weakness for the Municipality. It is a single point of failure for all communications inbound and outbound should the physical hardware fail OR we suffer a network outage. It is also inflexible and tied to desk phones, prohibiting remote or off-site calling. With a cloud-based PBX UCaaS (Unified Communications as a Service) solution, not only to we eliminate the single point of failure, but create a phone system that can go with our staff anywhere they have an internet connection. This includes voicemail, transcriptions, SMS messaging, video calls/conferencing, and fax services on top of voice calls. **Budgetopoloy:** Risk Readiness; Smart Money Strategies; Connected Community

Building Assessments

- The Municipality is mandated to complete revised building assessments to assist with the legislated Asset Management Plan every five years. In order to update our assessment, the Municipality will need to hire a consulting firm to complete the plans to fulfil the legislative requirements.

Finance Software

- The Municipality was notified in September 2024, that the current Municipal Finance Software will become obsolete within the next couple of years. The change-over from the current software will be a two-year process for staff to complete. The Municipality has no choice but to commence this process in 2025. **Budgetopoly:** Risk Readiness; Smart Money Strategies

THE CORPORATION OF THE MUNICIPALITY OF SIOUX LOOKOUT

2025 OPERATING EXPENDITURES SUMMARY

AIRPORT DEPARTMENT

The Airport Department encompasses all of the processes involved to retain airport certification through compliance with the Canadian Aviation Regulations (CAR's) and Aerodrome Standards (TP312) set by Transport Canada, including year-round physical maintenance of the runway, taxiways, and apron. The Airport is also responsible for the leasing of Airport lands and terminal space for both aviation and non-aviation services along with the operation of the Jet-A1 aviation fuel dealership. The Airport is dedicated to being a high-quality service provider that anticipates and meets the needs of its stakeholders while providing a safe, efficient, profitable airport, with a sense of place. Fleet Management is a division of the Airport which helps to assist Public Works with the maintenance, and ordering of fleet.

The Airport Department is a very diverse department with six (6) main segments of their operations:

- Airside Operations
- Groundside Operations
- Fuel Operations
- Safety management
- Billing and Invoicing
- Corporate Fleet Management

2025 Priorities

- Complete Secure Hold room Project (continued from 2024)
- Runway Condition Assessment; initiate runway rehabilitation plan
- Submit ACAP Application for Plow Truck Replacement
- Complete 2025 Capital Projects

2025 Budget Drivers

- Aging Assets and Infrastructure

Contracted Services Justification
Administration

Service	Justification	Consequence if Cut
AARMS Airport Revenue Management System	Required	Loss of Revenue
Security	Incident/Harm reduction	Increase “at risk” and contraband
Safety Management System Administration	Regulation	Non-compliance with Transport Canada Regulation
Website hosting and maintenance	Expectation of travelling public; investment attraction tool	Decrease in marketing and promotion
Administration Building Generator maintenance and inspection	Requires certified tech for inspection	Non-compliance with Regulations
Administration Building maintenance and repairs	Covers work performed by Facilities Division and outside contractors	Inability to maintain building; jeopardizes recent \$18 Million investment

Airside Maintenance

Service	Justification	Consequence if Cut
Runway Equipment Mechanic - Travel and Lodging	Safety	Premature equipment failure / runway closure
Electrical Service - Garage	Safety – covers work by certified electrician	Risk of injury
Garage heater inspection and maintenance	Safety – covers work by certified technician	No heat
Overhead Doors - Garage - annual inspection and repairs	Preventative Maintenance	Cannot deploy equipment – Risk of injury
Automatic gates inspection and maintenance	Preventative Maintenance	Limited airside access, security risk
Runway Equipment Mechanic	Safety	Premature equipment failure / Runway closure
Runway condition reporting equipment maintenance, calibration, and repair	Regulatory requirement	Non-compliance with Regulation
Fleet fuel equipment maintenance support	Ensure ongoing operability of equipment	Loss of Revenue
Electrical Service, inspections & maintenance - Airfield Lighting	Safety, Regulation, certified airport lighting	Non-compliance with Regulation, loss of lighting
Supplies for airfield line painting and crack sealing	Regulations and preventative maintenance	Non-compliance with Regulation / faster deterioration of asphalt
Maintenance and upgrades to runway reporting equipment	Regulations and preventative maintenance	Non-compliance with Regulation

Aviation Fuel Services

Service	Justification	Consequence if Cut
Drug and alcohol program monitoring	Fueling Standard	Non-compliance with Standard
Waste oil disposal, Annual fire extinguisher inspection	Regulatory requirement	Non-compliance with Regulation
Fuel and POS software upgrades	Software compliance	Loss of revenue

Groundside Maintenance

Service	Justification	Consequence if Cut
Vehicle towing, parking lot maintenance	Required to enforce parking system framework	Lack of maintenance and increased congestion

Terminal Services

Service	Justification	Consequence if Cut
Pest Control	Required	Prevention of terminal building computer and data systems loss (airlines, flight services, concessions, etc.)
Alarm Monitoring	Preventative maintenance - Safety	Risk of injury or loss
Fire alarm annual services, inspection and maintenance	Preventative maintenance - Safety	Risk of injury or loss
Plumbing and general services outside of Facilities	Required	Loss of guest or tenant services
Electrical Service - Terminal	Safety - covers work by certified electrician	Risk of injury
Semi-annual HVAC units and controls	Preventative maintenance	Failure of HVAC System
Overhead Doors – Terminal – annual inspections and repairs	Preventative maintenance – Safety	Loss of use of baggage areas
Sliding Doors – Terminal – annual inspections and repairs	Preventative maintenance – Safety	Loss of terminal access
Sprinkler system and Generator annual service, inspections, and maintenance	Preventative maintenance – Safety	Loss of terminal - Risk of injury or loss

CAO & CORPORATE SERVICES DEPARTMENT

The Chief Administrative Officer (CAO) is responsible for translating the vision and policies of the elected Council into actionable plans, provides strategic leadership, ensures prudent financial management, effective delivery of services, and compliance with legal requirements.

The CAO leads the Municipality's engagement with residents, stakeholders, and other levels of government – advocating for its interests, fostering community participation, and managing relationships to achieve common goals. They strive to achieve sustainable growth, public accountability, and the well-being of the community they serve while remaining ultimately accountable for the corporation's performance.

The Corporate Services Department serves as the administrative backbone of the Municipality, playing a crucial role in supporting the overall governance and service delivery of the Municipality, facilitating essential functions to ensure smooth operations and efficient service delivery. Key areas of responsibility include:

Legislative & Regulatory Services Division:

- **Council Secretariat** – overseeing the logistical aspects of council meetings, including agenda preparation, accommodating delegations, recording minutes, and facilitating communication between Council and the public.
- **Cemeteries and Licensing** – managing plot allocation, maintenance, and record-keeping for our three cemeteries, two columbaria, as well as issuing marriage and lottery licenses and performing civil ceremonies within the Municipality.
- **Freedom of Information Requests** – handling requests from the public for access to municipal records and ensuring compliance with freedom of information legislation.
- **Legislative Services** – ensuring compliance with legislation and fostering public trust, responding to public requests for information, ensuring access to Council, and managing corporate records.
- **Municipal Elections** – coordinating municipal election processes such as voter registration, candidate nominations, and voting system.
- **Vital Statistics** – coordinating registration of vital life events, including deaths and marriages.

Corporate Services Division:

- **Records Management** – maintaining organized and secure records of official documents, meeting minutes, and other pertinent information in compliance with regulatory requirements.
- **Legal Services** - managing the Corporation's legal affairs, including responding to civil litigation claims, insurance claims, and working with legal counsel on these and related matters.
- **Customer Service** – providing frontline assistance and support to residents, businesses, and visitors regarding municipal services, inquiries, and complaints.

- **Communications** – providing support to Council and staff across the Municipality, developing and implementing communication strategies, including press releases, website and social media management, media relations, and policy development to ensure effective public outreach and transparency.
- **Information Technology Services** – providing technological infrastructure and support to various municipal departments, including hardware and software maintenance, network management, and data security.

2025 Priorities

- **CAO**
 - Realignment of positions to better meet the needs of the Municipality – creation of Strategic Initiatives Manager with wages saved from application for funding for Economic Development Officer position
 - Full roll-out of Envisio – this new tool will considerably advance the Municipality’s commitment to accountability and transparency, by providing greater insights and updates on key projects and initiatives. **Budgetopoly**: Informed Public
 - Union Positions Wage and Pay Equity Review – to ensure we are meeting legislative requirements and to ensure our unionized staff are being appropriately compensated.
- **Corporate Services Division**
 - Ongoing Implementation of Electronic Documents Records Management System – continue the implementation of this program to ensure the Municipality is exercising leading practices and adhering to legislative requirements respecting our records and information.
 - Full integration of Clerk’s Office and Corporate Services Department – ongoing work to realize operational efficiencies and greater effectiveness through the merging of the Corporate Services Department and Clerk’s Office – **Budgetopoly**: Responsible Spending
- **Council**
 - Implementation of Strategic Plan. **Budgetopoly**: Tourism and Growth; Connected Community; Cultural Heritage

2025 Budget Drivers

- **CAO**
 - None, achieved savings throughout the organization from 2024 to 2025, primarily in wages.
- **Corporate Services Division**
 - Cemetery expansion – the Municipality will be assuming the Evergreen Cemetery (in Hudson) – additional costs associated with this new responsibility

- **Council**

- New Strategic Plan – the Municipality will be undertaking the development of a new five-year Strategic Plan throughout 2025.

Contracted Services Justification

Cemetery

Service	Justification	Consequence if Cut
Monument restoration, levelling, etc.	Specialized work and equipment; not cost effective to complete in-house	Worsening condition of cemetery; failure to meet legislative obligations re: “Care and Maintenance”
Opening/closing of interment sites	Public Works has equipment and expertise	Unable to open/close graves for interments (this is a “through-put” – PW charges cemeteries, cemeteries charges the family)
Purchase of bronze plaques for columbaria	Specialized service	Unable to provide bronze plaques to memorialize the interred individual(s); (this is a “through put” – Monument company charges cemeteries and cemeteries charges the family)

Corporate Services

Service	Justification	Consequence if Cut
Voters List Management Services	Specialized work; not cost effective to complete in-house	Greater challenges with voters list at election time
Civil Marriage Services	To pay Marriage Commissioners for performing wedding ceremonies outside of working hours	Inability to offer Civil Marriage services (this is a “through put” – Officiant charges the Municipality; Municipality charges the couple.
Legislative Contracted Services	Records Management system fees; Meeting Management system fees; Public Alerting system fees;	Inability to meet legislative requirements respecting records management
Communications Contracted Services	Website hosting and related fees; highway signage (MTO) fees; misc. advertising (special	Inability to have a website; removal of all highway signage; inability to participate in advertising opportunities; inability to meet legislative

	events, etc.); Municipal messages	requirements re: notice (Council, Committee Meetings, etc.)
--	-----------------------------------	---

ECONOMIC DEVELOPMENT DIVISION

Economic Development acts as a connector, advocator, and initiator of programs and services that encourage strong and diverse business sectors. Economic Development provides internal and external liaison for businesses and ensures that they can tap into available resources including training, funding, and support from other orders of government, through active communication and information sharing.

2025 Priorities

- Investment Attraction – **Budgetopoly:** Tourism and Growth
- Complete Implementation on the Sports Tourism Strategy
- Strategic Planning for Sioux Lookout (including Hudson)

2025 Budget Drivers

- Investment attraction video – **Budgetopoly:** Tourism and Growth
- Investment attraction online campaigns
- Community profile tools – **Budgetopoly:** Tourism and Growth
- New resident guide – **Budgetopoly:** Tourism and Growth
- New resident events - **Budgetopoly:** Tourism and Growth

Contracted Services Justification

Service	Justification	Consequence if Cut
Relocation package	Centralized info for new residents/potential new residents and investors	key requirement for investment readiness
2025 Socio-economic profile and tools	Supports attraction with current data, more cost effective than static reports	key requirement for investment readiness
Social Media Campaign	Boost posts to attract investors	Decrease audience to engage potential investors
Open houses	Associated expenses for meetings with investors, community groups, open houses	Unable to do community outreach or attract participants (key requirement in Strategic Plan; key tool in investment attraction)

Project contributions	Support partnerships and projects that align with EcDev objectives, match to other funding sources to attract investment, or unanticipated marketing opportunities	Unable to participate in collaborative projects
Investment Attraction Video	Develop a video that showcases the natural beauty of our area and why Sioux Lookout is a great place to do business	Unable to develop professional video for investment attraction

INFORMATION TECHNOLOGY DIVISION

Information Technology is the nervous system of operations in our connected world, supporting administrative functions, citizen services, and records management initiatives. The division is tasked with ensuring seamless communication, efficient data management, and secure information systems.

In addition to maintaining and upgrading hardware and software systems, IT provides technical support and training for municipal staff. It plays a pivotal role in fostering innovation and leveraging technology to meet the evolving needs of the community. This includes managing networks, implementing cybersecurity measures, identifying, and working to mitigate risks, and developing digital platforms for service delivery.

The department is also deeply involved in records management, ensuring that municipal records are properly stored, secured, accessed, backed up, and preserved in compliance with regulatory requirements.

2025 Priorities

- Video Surveillance Upgrade Project – Part II - continue to install and upgrade video surveillance equipment throughout the Municipality to protect our staff, facility users, and the community at large.
- New Municipal Website – in light of significant increases in fees from service providers, the Municipality will be working to implement a new website with greater internal control, which will be more dynamic, responsive to community needs, and less costly.

2025 Budget Drivers

- Telecommunications Project – the Municipality will be switching mobile and landline service providers in 2025; while there are some additional costs for the transition period, the Municipality will be saving close to \$50,000 annually beginning in 2026 as a result of this project. - **Budgetopoly**: Responsible Spending

Contracted Services Justification

Service	Justification	Consequence if Cut
Microsoft 365 licenses	Supports all aspects of daily operations, from document creation to spreadsheets for finance tracking to all staff email	Extreme loss of productivity, access to existing information, email, and all services that make use of our 365 credentials for sign-in and security.
Windows Server Licenses and CALs	Required to legally operate our various servers	The servers which host our shared file server, Filehold archives, Active Directory, Domain Name Server, etc will stop functioning, access to data and network will be lost.
Datta Backup Appliance	Emergency backup in the event of a server hardware failure to recover files and data	Cost of paying out remainder of contract term (in year one of three), loss of disaster recovery options.
End-Point Detection and Response	Active cyber-threat detection and defense	Increased risk of security breach going undetected, potentially resulting in complete loss of data and exposure of sensitive personal information
Routine workstation replacements	Improved efficiency and reliability	Lost time and potential data loss in the event of hardware failure
UPS replacements	Protect electronics from power loss and surges	Work disruptions, lost time, emergency hardware replacement
Bercell Integrated Technology	Advanced network configuration, security controls, spam filtering, additional hardware and software support	Loss of specialized expertise in advanced network protocols, server management, and advanced diagnostics, potential lost time, productivity, and security implications
Hootsuite/Bit.ly/Canva subscriptions	Social media management and design software solutions	Reduced efficiency for staff in multiple departments
Zoom subscriptions	Live streaming public meetings to YouTube	Reduced ability for public to access to Council/committee/statutory public meetings

DEVELOPMENT SERVICES DEPARTMENT

The Development Services Department operates under four divisions - the Building Division, By-law Enforcement Division, Facilities Division, and Planning Division.

The Building Division is responsible for: receiving building permit applications and reviewing construction drawings; issuing building, plumbing, change of use, and demolition permits; site inspections and construction approvals; building code compliance; plumbing inspections; and zoning by-law inquiries.

2025 Priorities – Building Division

- Continue training Residential Building Inspector
- Implement electronic inspection software
- Close out unfinished Building Permits

2025 Budget Drivers – Building Division

- Permit numbers and construction values.
- Training

BY-LAW ENFORCEMENT DIVISION

Managed by the Development Services Department, the By-law Enforcement Division protects our citizens, preserves the environment, and maintains the excellent quality of life our community members enjoy.

By-law Enforcement includes the following:

- Animal Control
- Enforce Municipal By-Laws
- Investigating complaints by citizens
- Issuing warnings to people who are not following By-laws
- Parking Enforcement
- Property Standards Enforcement

2025 Priorities

- Train new By-Law Enforcement Officers
- Further expand on the use of the OpsCom software

2025 Budget Drivers

- Training new Officers

Contracted Services Justification

Service	Justification	Consequence if Cut
Animal Euthanasia	Euthanasia as per By-Law	Sioux Lookout may become overwhelmed with animals
Parking Enforcement	Parking Enforcement system	Ticketing software to issue fines. Cannot issue fines without the software

FACILITIES DIVISION

In partnership between Development Services and Recreation & Culture, the Facility Division manages maintenance, repair, and construction tasks for all **22** facilities. This would include but not limited to: equipment, carpentry, plumbing, electrical, safety regulations and janitorial duties.

2025 Priorities

- Finish all carryover projects
- Develop Standard Operating Procedures (SOP) for all general maintenance tasks. Train all Operations staff on these tasks.
- Update Energy Management Plan

2025 Budget Drivers

- Aging equipment at the end of their useful life.

Contracted Services Justification

Service	Justification	Consequence if Cut
Building Exterior Maintenance	Buildings are deteriorating and unsafe conditions for Staff to complete	Building will keep deteriorating and cost more in the future
Building Interior Maintenance	Specialty work such as plumbing, electrical, overhead doors, etc.	Non-compliance, health and safety
Building Specialty Inspections	Regulated requirement, and Staff are not qualified to perform the inspections	Non-compliance, safety
Property Maintenance Agreements	Third Party Agreements with organizations	Currently cannot be cut as agreements have been signed

PLANNING & DEVELOPMENT DIVISION

Managed by the Development Services Manager, the Planning & Development Division is responsible for providing planning services to Sioux Lookout. The division works to promote orderly land use development that is compatible with surrounding uses and serves the public interest. Through careful land use planning, staff work in managing growth and development while also providing consideration for important social, economic, and environmental impacts.

2025 Priorities

- Continue training Planning Coordinator
- Update current pamphlets and steps for different planning applications and processes
- Begin process for Official Plan and Zoning By-Law update

2025 Budget Drivers

- Training
- Planning Consultants
- Official Plan and Zoning By-Law update initial phase

Contracted Services Justification

Service	Justification	Consequence if Cut
Consultants for MHBC	MHBC acts on our behalf for different planning matters. They are training our new Planning Coordinator. As time goes on our reliance will lessen on them as our Planning Coordinator is further trained. Currently the Municipality is permitted by the province to approve/deny Official Plan and Zoning By-Law applications. Among other planning approvals, if we didn't utilize a qualified planning consultant the province (MMAH) would become our approval authority for planning matters. Leaving Council out of the decision-making process and increasing timelines for decisions.	Non-compliance, Staff will not have the additional training which is required.
Surveys and other Land Development Costs	We are working towards purchasing Crown property at the west end of Prince Street for a future residential development. This process will	Staff currently do not have the experience to complete this work. Land cannot be purchased

	require a survey, an EA and Archaeological Assessment	
--	---	--

EMERGENCY SERVICES DEPARTMENT

The Emergency Services Department is to outline actions that the municipality can take to prevent and respond to emergencies, to deploy resources, equipment and services. Emergency Services is aligned with Emergency Management Ontario’s risk-based management approach to management and response and seeks to:

- Protect the health, safety and welfare of residents, businesses, and visitors,
- safeguard critical infrastructure,
- protect the environment,
- ensure future economic vitality, future resiliency and reduce vulnerabilities.

2025 Priorities

- Training staff and the fire team will remain a top priority in 2025 as we prepare to meet the legislated mandatory certification requirements.
- Building and strengthening our internal capacity for training and fire fighter development – being able to do more in-house is another priority/goal.
- Maintaining operations equivalent to our established level(s) of service – while developing new fire fighters is yet another key priority.

2025 Budget Drivers

- Expenses for training and fire fighter/officer development
- 2025 will see the need to start replacing some high value and important structural fire fighting personal protective equipment which is reaching its end of service life
- Equipment costs such as hoses and tools wearing out and or reaching the end of service in accordance with the manufacturer’s recommendations.

Contracted Services Justification

Service	Justification	Consequence if Cut
SCBA Compressor and fill station inspection and maintenance	Required – life saving equipment	No bottle filling options, inability to respond to certain calls
Alarm System	Security	Lack of security/accountability
Bunker gear cleaning and repair	Health & Safety	Increased risk of Cancer to Fire Fighters
Radio Equipment & Licenses	Need Communications	Inability to receive dispatches and communicate with officers

Fire Management Program	Record Keeping	Non-compliance with Regulation
Dispatch Services	Dispatches for 911	Non-compliance with Regulation
Inspections of fire trucks	NFPA Standard Requirement	Safety of Fire fighters, Liability risk to the Municipality in the event of a failure during operations & MOL investigation

HUMAN RESOURCES DEPARTMENT

The Human Resources (HR) Department is responsible for the planning, management, and execution of the human resource deliverables to support the Municipality’s mission, vision, and values and is aligned with the Municipality's strategic goals. HR’s priorities are centred around five functional areas: labour relations and HR advisory services, compensation and benefits, recruitment and workforce planning, employee safety, health and wellbeing, and employee development.

2025 Priorities

- Union job evaluations and wage review
- Improvements to workplace culture (updates to personnel policies and health and safety policies and increases to employee satisfaction).
- Recruitment of qualified, motivated staff, and staff retention.

2025 Budget Drivers

- Consultant for the job evaluation and wage review process to ensure access to proper market data and comparators, regulatory compliance, and gain employee buy-in.
- Consultation with legal regarding updates to policies to review for compliance with Employment Standards and Health and Safety Regulations.
- Costs associated with recruitment and retention (advertising, training and development, etc.)

Contracted Services Justification

Service	Justification	Consequence if Cut
Legal and HR related matters such as employment contracts and bargaining agreements	Effectively navigate the complex legal items of employment law	Reduces the likelihood of costly litigation, loss of time and productivity
Assist with using a head-hunter to hire management-level positions	Access to specialized talent, expertise in executive recruitment	Reduced ability to recruit qualified staff.

PUBLIC WORKS DEPARTMENT & ENGINEERING

The Public Works Department operates under four divisions - Roads, Water and Sewer, Waste Management, and Engineering & Project Management.

Engineering & Project Management is responsible for: capital and long-range infrastructure planning and replacement; GIS; and treatment plants, in partnership with Northern Waterworks Inc. (NWI)

The Roads division is responsible for: roadway operation and maintenance (excluding MTO highways 72, 516, 642, and 664); Municipal bridge and culvert maintenance; winter maintenance - ploughing, snow removal, sanding, salting; street lights; traffic and street signage; line painting and roadway markings; drainage systems, catch basins, and storm sewers; sidewalk and curb repairs; entrance permits; and repair and maintenance of Municipal vehicles and equipment, including Fire Department and airport vehicles.

The Water and Sewer division is responsible for: maintenance and operation of Municipal sanitary sewer and storm water collection systems; administration, operation, and maintenance of sewage treatment facilities; provision of water for fire protection; providing potable water to Provincial standards and regulations; water quality control; and maintenance and operation of Municipal water supply, treatment, and distribution systems for urban Sioux Lookout, Hudson, and the Airport.

The Waste Management division is responsible for: administration of curb-side non-commercial recycling and garbage collection; Pitch-In Canada and Community Pitch-In days; residential waste oil depot; electronic waste disposal; safe battery disposal; and the Hidden Lake Landfill site.

2025 Priorities

- **Public Works**
 - More professional training for staff and in-house training
 - Optimizing shop for in-house repairs and routine maintenance
 - Prepare select roads for future chip seal or overlay (ditching/road rehab) - **Budgetopoly:** Water, Sewer, and Roads
 - Ditching and brushing work in various areas (to improve drainage and sightlines) – **Budgetopoly:** Water, Sewer, and Roads
- **Utilities**
 - Water mainline swabbing
 - Undertake videography of select areas of water distribution system for condition assessment (to ensure conditions remain within acceptable range)
 - Continue training fairly new utility staff (confined space, Level 1 distribution, and related training)
- **Waste Management**
 - Train new staff on equipment and best practices at landfill, including new scale software
 - Fabricate and install new gate at landfill

- Cut new trail and/or brush the trails to well sampling sites
- **Engineering & Project Management**
 - Standpipe Replacement Project
 - In-house Engineering Projects
 - Technical support to existing (carried-over) projects

2025 Budget Drivers

- **Public Works**
 - Paving and asphalt overlay projects to address aging infrastructure – **Budgetopoly:** Water, Sewer, and Roads
 - Replacement of Streetlights on Boreal Subdivision
- **Utilities**
 - Water Meter replacement program (continuing)
- **Waste Management**
 - In collaboration with NWI, undertake various maintenance and upgrades to the water distribution system to ensure we maintain (or exceed) Ministry standards
 - Install security cameras at landfill

Contracted Services Justification

Service	Justification	Consequence if Cut
Access to crossing areas throughout the community	Current agreements in place for maintenance	Agreements signed
Curbing and Sidewalks	Professional curbing is required	Curbing and sidewalks may not meet standards and may not be aesthetically pleasing
Streetlights	Maintenance and replacement	Staff are not qualified to perform this duty so the lights may not be lit - Safety
Tree Harvesting and trappers	problematic trees overhanging, potentially damage-causing; beaver dams and nuisance animals	trees could be felled wrong and dropped on private property and or cause property damage, beavers will keep making dams and causing flooding
Paving	Repair problematic areas around town	Roads will remain in poor condition with increased complaints from residents
Sewer Repairs	Repair sewer damage that the Municipality does not have the equipment to repair	Safety and non-compliance with Regulations

Speciality Water Repairs and Inspections/Testing	Lab testing, specialty repairs that Staff are not qualified to complete on hydrants, plumbers, etc	Non-compliance with Regulations
Hazardous Waste and Garbage	Hazardous waste day and items for garbage	Non-compliance with Regulations and safety requirements not met for proper waste disposal

RECREATION & CULTURE DEPARTMENT

The Recreation & Culture Department provides the public an inclusive, diverse range of recreational, cultural and leisure activities and a friendly environment that promotes healthy living. The Department strives to be one of the most innovative and progressive Recreational Facilities in the area, fostering a sense of community identity, respect, spirit, and pride.

The Recreation & Culture Department is responsible for the following services and facilities:

- Memorial Arena
- Fitness Centre
- Farlinger Park / Town Beach
- Outdoor Recreation Sports Complex (Tennis Courts, Baseball Diamonds, Skate Park, Bocce Courts, Concession)
- Outdoor Rinks (Hudson and Sioux Lookout)
- Hudson Community Hall
- Cedar Bay Recreation Complex
- Beaches, Parks, and Gardens
- Fitness Programming
- Minor Sports (Baseball and Soccer)
- Summer Day Camp
- Special Events
- Community Services (9 Public Boat Launches, Public Garbage, Grass Cutting)
- Partnership with Development Services – Facility Maintenance

2025 Priorities

- Expand & Enhance Recreation & Culture Programs, Activities and Events – **Budgetopoly:** Cultural Heritage & Tourism and Growth
- Continue to enhance partnerships with community organizations to administer future programming - **Budgetopoly:** Cultural Heritage & Tourism and Growth
- Arena – maintenance, replacement of arena floor matting and minor upgrades to facility.
- Fitness Centre- upgrade and replace aging equipment.
- Cleaning up storage areas (at Recreation Centre and off-site storage facilities) to maximize use of available spaces

- Outdoor Sports Complex – continue with upgrades to dug outs, and netting.
- Staff Training – Operations and Front Desk Administration
- Boat Launch Permit Sales- Introducing soft launch of Ops Comm program
- Boat Launch installation of new dock at West Point Cove, work on new signage and 5- & 10-year workplan
- Administrative review of procedures to ensure up to date
- Perfect mind software enhancements
- Department website updates

2025 Budget Drivers

- Increased Ice Plant Operation and Arena Maintenance Costs: Additional expenses related to the operation of the ice plant and ongoing maintenance of the arena.
- Rising Costs for Contracted Services and Supplies: Escalating expenses for external services and essential supplies, impacting operational budgets.
- Garbage Collection and Litter Management: Increased demands for garbage collection and litter pickup, contributing to higher operational costs and additional staff time.
- Ongoing Vandalism of Municipal Properties: Addressing the financial and operational impacts of continued vandalism across municipal assets.
- Maintenance of Boat Launches: Evaluating and addressing maintenance needs for boat launches in the spring, including assessing the effects of the 2024 season and winter conditions.

Contracted Services Justification

Service	Justification	Consequence if Cut
Grading Parking lots	Maintain good parking lot conditions, Public Works currently does not have the time to plow all our lots	Will result in additional work/repairs to fix if left unmanaged
Playground Inspections	Safety Requirement	Mandatory inspection (per Regulation)
Plumbing Services	Various locations for water breaks	Water may not be available to the public in certain areas throughout the community
System Maintenance and upgrades	Improve efficiencies throughout the department	Loss of revenue
Maintenance on Ice Plant	Regulations and Safety, specialty maintenance agreement	Ice Plant would not operate properly, loss of ice, inability to provide ice surface to community
Speciality Work for Maintenance	Staff not qualified to perform work: plumbing,	Health and Safety Regulations would be violated.

	electrical, working at high heights	
--	-------------------------------------	--

TREASURY DEPARTMENT

The financial system of a municipality is a key tool that ensures business objectives are carried out in accordance with the policies set forth by Council and that the organization meets all legislative requirements. The Finance / Treasury Department provides a system of financial management and reporting that allows Council to fulfill its fiduciary duty, and to provide timely and relevant financial data to the Departments to enable effective management decisions and service delivery.

The Treasury Department is responsible for: financial planning, property taxation, advice to Council, Boards, and staff; corporate accounting, reporting, and internal control systems; operating and capital budget preparation; cash management, debt administration, accounts payable and receivable, tax collection, water and sewer billing and collection; financial reporting, which fulfills public sector accounting requirements; insurance and risk management; asset management; cashier; and payroll.

2025 Priorities – Treasury

- Commence implementation of new finance software **Budgetopoly:** Risk Readiness; Smart Money Strategies
- Staff training
- Update Policies – Long-Term Debt, Financial Sustainability **Budgetopoly:** Risk Readiness; Smart Money Strategies
- Update Standard Operating Procedures
- Implementation of new finance regulations

2025 Priorities – Asset Management Division

- Completion of Asset Management Plan 2024 & 2025
- Completion of Streetscan on Roads, Sidewalks and Airport Runway
- Review all Asset Policies
- In conjunction with departments, create a 5 & 10 Year Capital Plan **Budgetopoly:** Risk Readiness; Smart Money Strategies
- Continuing training

2025 Budget Drivers – Treasury Department

- Contracted Services for software implementation
- Increase in fees on software

2025 Budget Drivers – Asset Management Division

- Implementation on Asset Management software with departments
- Completion of Asset Management Plan 2024 & 2025

Contracted Services Justification

Service	Justification	Consequence if Cut
Asset Management Plan and support	Regulatory requirement, and assist with software training	Non-compliance, possible cut in funding
Audit Fees	Legislated requirements	Regulatory non-compliance
Software maintenance, support, and access to certain databases	New software implementation	Regulatory non-compliance

**THE CORPORATION OF THE MUNICIPALITY OF SIOUX LOOKOUT
2025 CAPITAL EXPENDITURES**

Airport Project - Descriptions	Amount	Funded
Airport ¾ Ton Truck Replacement	\$ 87,805	Airport Improvement Fees
Airport Parking Lot Expansion	\$ 630,190	Long Term Debt
Airport Runway Plow Truck Replacement	\$ 575,000	ACAP & Airport Capital Reserve
Total	\$1,042,995	

Airport ¾ Ton Truck Replacement

- This unit will replace the 2009 3/4-ton. The current body condition of the 2009 along with required front suspension and steering system part replacement requirements, the vehicle currently would not pass a safety. The cost of the required repairs in relation to extending its road worthy lifecycle is limited due to the condition of the vehicle overall and not recommended. This truck is primarily used for snow clearing and sanding of parking lots and service roads, in addition to general purpose use during summer months.
- The 2009 will be repurposed as an airport only service vehicle by replacing the box with a wooden flat deck. The truck would not be licensed and dedicated for use on airport property only, primarily for line painting and crack sealing

Airport Parking Lot Expansion

- Parking deficiencies were identified and initially addressed by completing design for parking lot expansions in the 2024 capital budget. The project is now ready to move into the construction phase.
- The long-term lot adjacent to the terminal building will be expanded adding 24 spots.
- The lower long-term lot adjacent to the terminal access road will be expanded adding 12 spots.

Airport Runway Plow Truck Replacement

- This unit replaces the 1994 plow truck. Based on the age and condition of this truck, reliability is an issue. Parts are harder and harder to source, adding extra time to repairs, which poses an issue as this is our main plow truck. This equipment is ACAP fundable. Based on the average of the past 3 years passenger numbers, the ACAP portion of the project is 85%.



**THE CORPORATION OF THE MUNICIPALITY OF SIOUX LOOKOUT
2025 CAPITAL EXPENDITURES**

Corporate Services - Descriptions	Amount	Funded
<u>Security Camera Upgrades & Installation</u>	<u>\$30,000</u>	I.T. Reserve
Total	\$30,000	

Security Camera Upgrades & Installation

- The Municipality of Sioux Lookout continues to deal with increasing levels of incidents involving damage to property, criminal acts, and potential liabilities. While a number of security cameras are in use throughout the Municipality, many are over a decade old and of poor and diminishing quality. This project will continue to build on our existing coverage where needs have been identified by staff and improve existing coverage through improved optics and feature sets.

**THE CORPORATION OF THE MUNICIPALITY OF SIOUX LOOKOUT
2025 CAPITAL EXPENDITURES**

Emergency Services - Descriptions	Amount	Funded
Emergency Services Tools	\$ 53,560	Heavy Fleet Reserve
Fire Apparatus	\$651,096	Long Term Debt
Total	\$704,656	

Emergency Services Tools

- The current tools in service are the only option for the department when responding to a variety of calls as per out established levels of service – including vehicle and airport incidents. One set was taken out of service during its annual service/inspection and is out for repair. The back up set is out of service and is not reparable due to cost, age and the scarcity of parts. These tools are a vital life saving equipment: a new 3-piece extrication set (Spreader, Cutter, Ram) is needed.

Fire Apparatus

- The Sioux Lookout Fire Service currently has an apparatus in service that requires replacing. The unit is the go-to for operations and has served the Municipality well since 2006. However, the unit is beginning to show signs of its age, including unavailability of parts and a documented decline in its annual pump test.
- The replacement unit will be a slightly different configuration and will better suit the needs of the department. Given the projected timelines, the age and condition of the current unit can take up to 18 months for the equipment to be built. Staff will need to order and place a deposit on the new unit in 2025.
-



**THE CORPORATION OF THE MUNICIPALITY OF SIOUX LOOKOUT
2025 CAPITAL EXPENDITURES**

Public Works - Descriptions	Amount	Funded
Landfill Loader Transmission	\$ 30,000	Landfill Operating Reserve
Hydro Pole Replacement	\$ 35,000	Road Network Reserve
Asphalt Overlay	\$305,000	Federal Gas Tax
Total	\$370,000	

Landfill Loader Transmission

- Loader transmission has lost second gear and has been operating as such for over a year, recently the park brake stopped operating properly which is due to the failure in the transmission. Staff can have the transmission rebuilt which is less than half the price for a new transmission

Hydro Pole Replacement

- Replacement of municipally owned hydro poles, Staff had hydro do an assessment on our hydro poles, by testing each pole. Sioux Hydro provided Staff with a breakdown of which poles are in need of immediate replacement, and condition assessment. Staff are scheduling to replace 10 poles each year to stay ahead of decaying wood poles.

Asphalt Overlay – Budgetopoly: Water, Sewer, and Roads

- Asphalt overlay as preformed last year, there are many places in town where this can vastly improve the quality of the roads in town. The selected area where there is minimal infrastructure directly in the road which this would benefit from this is:
 - First Ave from prince street all the way to Cedar which is 5760m² This stretch is heavily traveled and there is almost no infrastructure along that street which makes it a perfect candidate
 - Cedar and First Ave east on Cedar for 50m which is 600m²
 - Atwood and first Ave to the entrance of birchwood 720m²



**THE CORPORATION OF THE MUNICIPALITY OF SIOUX LOOKOUT
2025 CAPITAL EXPENDITURES**

Engineering - Descriptions	Amount	Funded
Cedar Bay Road Reconstruction Study	\$ 50,000	Recreation Reserve
<u>Walking Bridge Improvements</u>	<u>\$200,000</u>	OCIF-FC Funding
Total	\$250,000	

Cedar Bay Road Reconstruction Study

- The Municipality completed a Cedar Bay Complex Development Plan. During this process it was determined that the road update/realignment to access the site requires review and design/planning.

Walking Bridge Improvement

- The Municipality will need to conduct improvements to the walking bridge over Pelican Creek. The following will need to be completed:
 - Cleaning of the metal frame and wood decking
 - Painting of the metal frame
 - Apply high-traffic wood stain
 - Replace any deteriorating wood

**THE CORPORATION OF THE MUNICIPALITY OF SIOUX LOOKOUT
2025 CAPITAL EXPENDITURES**

Recreation & Culture - Descriptions	Amount	Funded
Arena Floor Matting	\$47,000	MAT
Zero Turn Tractor	\$13,000	Light Fleet Reserve
Fitness Centre Equipment	\$28,700	MAT
Total	\$88,700	

Arena Floor Matting

- Removal of old floor matting in the Arena and installation of new glued down floor matting. To wrap around the entire area of the ice surface.

Zero Turn Tractor

- Current machine is inoperable and therefore a replacement is required. This equipment will be necessary for the department in order to keep up with lawn maintenance throughout the community.



Fitness Centre Equipment

- Replacing outdated equipments with new to ensure the safety of our users and to ensure the facility continues to have equipment upgrades as required.
 - Treadmill X 1
 - Stairmaster X 1
 - Spin Bikes X 3

**THE CORPORATION OF THE MUNICIPALITY OF SIOUX LOOKOUT
2025 CAPITAL PROJECT SUMMARY**

<u>Revenues</u>	<u>Amounts</u>
Transfer from Reserves	(\$350,935)
User Fees	(\$87,805)
Long Term Debt	(\$1,281,286)
Municipal Accommodation Tax	(\$75,700)
Government Funding	(\$940,625)
	<hr/>
	(\$2,736,351)
	<hr/>

<u>Expenditures</u>	
airport 3/4 Ton Truck	\$87,805
Runway Plow Truck	\$575,000
Airport Parking Lot Expansion	\$630,190
Security Camera Upgrades	\$30,000
Emergency Services Tools	\$53,560
Fire Apparatus	\$651,096
Landfill Loader Transmission	\$30,000
Hydro Pole Replacement	\$35,000
Asphalt Overlay	\$305,000
Cedar Bay Reconstruction Study	\$50,000
Walking Bridge Improvements	\$200,000
Arean Floor Matting	\$47,000
Zero Turn Tractor	\$13,000
Fitness Centre Equipment	\$28,700
	<hr/>
	\$2,736,351
	<hr/>

**THE CORPORATION OF THE MUNICIPALITY OF SIOUX LOOKOUT
2024 CAPITAL PROJECT CONTINUING INTO 2025**

<u>Revenues</u>	<u>Amounts</u>
Transfer from Reserves	(\$803,000)
Long Term Debt	(\$15,648,251)
Government Funding	(\$2,146,331)
	<hr/>
	(\$18,597,582)
	<hr/> <hr/>

<u>Expenditures</u>	
Baseball Field Concession Stand	\$65,000
Ball Diamond Net Replacement	\$10,000
Biomass Sute Work – Public Works	\$125,000
Equipment Garage Design & Build	\$4,769,582
Facilities Shed	\$40,000
Fensing and Dug Out Enhancements	\$12,000
Fitness Centre Foyer Air Conditioning	\$20,000
Hillcrest	\$4,800,000
New Dock Ramp – Town Beach	\$15,000
Pelican Park Infrastructure	\$2,500,000
Road and Sidewalk Assessment	\$40,000
Secure Holding Area - Terminal Building	\$316,000
Wastewater Treatment Plant – CTU	\$5,835,000
Water/bottle Fountain Stations	\$50,000
	<hr/>
	\$18,597,582
	<hr/> <hr/>

THE MUNICIPALITY OF SIOUX LOOKOUT
2025 MUNICIPAL OPERATING BUDGET

Presented on January 23, 2025

	2025 Budget	2024 Budget	\$ Change
ADMINISTRATIVE DEPARTMENT			
Revenue			
Internal Reserve Transfers	(\$10,000)		(\$10,000)
Revenue Total	(\$10,000)		(\$10,000)
Expenditure			
Administration	\$46,800	\$35,325	\$11,475
Contracted Services - Other	\$69,500	\$26,500	\$43,000
Employment Costs	\$461,971	\$377,054	\$84,917
Supplies	\$1,500	\$1,500	
Expenditure Total	\$579,771	\$440,379	\$139,392
ADMINISTRATIVE DEPARTMENT TOTAL	\$569,771	\$440,379	\$129,392

AIRPORT DEPARTMENT			
Revenue			
Fuel Sales	(\$14,348,580)	(\$13,842,180)	(\$506,400)
Other Revenue	(\$180,000)	(\$220,000)	\$40,000
User Fees	(\$2,523,240)	(\$2,360,221)	(\$163,019)
Revenue Total	(\$17,051,820)	(\$16,422,401)	(\$629,419)
Expenditure			
Administration	\$41,700	\$41,500	\$200
Internal Department Transfers	\$145,000	\$140,369	\$4,631
Contracted Services - Building	\$103,350	\$103,350	
Contracted Services - Software	\$165,000	\$164,000	\$1,000
Contracted Services - Legal / Planning	\$2,000	\$2,000	
Contracted Services - Other	\$88,500	\$88,500	
Debt Payments	\$482,786	\$482,787	(\$1)
Employment Costs	\$1,759,580	\$1,706,482	\$53,098
Equipment	\$201,170	\$201,170	
Fleet	\$204,550	\$200,650	\$3,900
Fuel Purchases	\$12,790,000	\$12,470,000	\$320,000
Insurance	\$85,000	\$75,000	\$10,000
Municipal Taxes	\$217,000	\$215,000	\$2,000
Supplies	\$209,200	\$179,200	\$30,000
Transfer to Reserves - User Fees	\$346,584	\$141,993	\$204,591
Utilities	\$210,400	\$210,400	
Expenditure Total	\$17,051,820	\$16,422,401	\$629,419

AIRPORT DEPARTMENT TOTAL

BUILDING DEPARTMENT			
Revenue			
Government Funding	(\$60,000)		(\$60,000)
User Fees	(\$75,800)	(\$75,800)	
Revenue Total	(\$135,800)	(\$75,800)	(\$60,000)
Expenditure			
Administration	\$3,800	\$4,600	(\$800)
Contracted Services - Other	\$60,500	\$500	\$60,000
Employment Costs	\$295,896	\$278,930	\$16,966

	2025 Budget	2024 Budget	\$ Change
Equipment	\$1,200	\$1,000	\$200
Insurance	\$300	\$300	
Supplies	\$1,000	\$1,000	
Expenditure Total	\$362,696	\$286,330	\$76,366
BUILDING DEPARTMENT TOTAL	\$226,896	\$210,530	\$16,366
BY-LAW			
Revenue			
Other Revenue	(\$200,000)	(\$200,000)	
User Fees	(\$11,200)	(\$11,900)	\$700
Revenue Total	(\$211,200)	(\$211,900)	\$700
Expenditure			
Administration		\$800	(\$800)
Contracted Services - Software	\$7,000	\$6,000	\$1,000
Contracted Services - Other	\$151,500	\$151,500	
Employment Costs	\$141,366	\$91,781	\$49,585
Insurance	\$3,158	\$3,003	\$155
Supplies	\$6,300	\$5,300	\$1,000
Expenditure Total	\$309,324	\$258,384	\$50,940
BY-LAW TOTAL	\$98,124	\$46,484	\$51,640
COMMUNITY TRANSPORTATION			
Revenue			
Government Funding	(\$43,841)	(\$107,414)	\$63,573
User Fees	(\$10,000)	(\$60,210)	\$50,210
Revenue Total	(\$53,841)	(\$167,624)	\$113,783
Expenditure			
Administration	\$250	\$1,000	(\$750)
Contracted Services - Other	\$50,000		\$50,000
Employment Costs	\$49,591	\$148,774	(\$99,183)
Fleet	\$3,000	\$16,700	(\$13,700)
Insurance	\$1,000	\$1,000	
Supplies		\$150	(\$150)
Expenditure Total	\$103,841	\$167,624	(\$63,783)
COMMUNITY TRANSPORTATION TOTAL	\$50,000.00		\$50,000.00
CORPORATE SERVICES			
Revenue			
Internal Reserve Transfers	(\$43,000)	(\$3,000)	(\$40,000)
Other Revenue	(\$3,000)	(\$3,000)	
User Fees	(\$44,550)	(\$49,800)	\$5,250
Revenue Total	(\$90,550)	(\$55,800)	(\$34,750)
Expenditure			
Administration	\$146,300	\$142,500	\$3,800
Contracted Services - Legal/Planning	\$50,000	\$50,000	
Contracted Services - Other	\$166,200	\$129,300	\$36,900
Employment Costs	\$754,244	\$753,938	\$306
Equipment	\$10,000	\$11,700	(\$1,700)
Insurance	\$835	\$793	\$42

	2025 Budget	2024 Budget	\$ Change
Leased Equipment	\$53,000	\$45,000	\$8,000
Supplies	\$36,500	\$26,750	\$9,750
Transfer to Reserves - User Fees	\$27,500	\$15,500	\$12,000
Expenditure Total	\$1,244,579	\$1,175,481	\$69,098
CORPORATE SERVICES TOTAL	\$1,154,029	\$1,119,681	\$34,348
<u>ECONOMIC DEVELOPMENT</u>			
Revenue			
User Fees	(\$10,000)		(\$10,000)
Government Funding	(\$110,000)		(\$110,000)
Revenue Total	(\$120,000)		(\$120,000)
Expenditure			
Administration	\$6,000	\$6,480	(\$480)
Contracted Services - Other	\$46,000	\$38,000	\$8,000
Employment Costs	\$242,298	\$124,598	\$117,700
Supplies	\$2,500	\$500	\$2,000
Expenditure Total	\$296,798	\$169,578	\$127,220
ECONOMIC DEVELOPMENT TOTAL	\$176,798	\$169,578	\$7,220
<u>EMERGENCY SERVICES</u>			
Revenue			
User Fees	(\$6,500)	(\$8,500)	\$2,000
Revenue Total	(\$6,500)	(\$8,500)	\$2,000
Expenditure			
Administration	\$10,400	\$11,700	(\$1,300)
Contracted Services - Other	\$35,500	\$30,500	\$5,000
Debt	\$23,843	\$27,002	(\$3,159)
Employment Costs	\$486,229	\$457,646	\$28,583
Equipment	\$56,500	\$57,000	(\$500)
Fleet	\$24,600	\$22,000	\$2,600
Insurance	\$64,154	\$60,972	\$3,182
Leased Equipment	\$87,000	\$84,000	\$3,000
Supplies	\$10,500	\$15,000	(\$4,500)
Utilities	\$35,500	\$39,600	(\$4,100)
Expenditure Total	\$834,226	\$805,420	\$28,806
EMERGENCY SERVICES TOTAL	\$827,726	\$796,920	\$30,806
<u>FACILITIES</u>			
Revenue			
Internal Department Transfers	(\$106,506)	(\$119,581)	\$13,075
User Fees	(\$571,746)	(\$825,085)	\$253,339
Revenue Total	(\$678,252)	(\$944,666)	\$266,414
Expenditure			
Administration	\$5,200	\$7,800	(\$2,600)
Contracted Services - Building	\$145,000	\$146,000	(\$1,000)
Contracted Services - Other	\$104,500	\$66,500	\$38,000
Debt	\$437,349	\$440,629	(\$3,280)
Employment Costs	\$523,375	\$716,258	(\$192,883)

	2025 Budget	2024 Budget	\$ Change
Equipment	\$10,000	\$10,000	
Insurance	\$46,461	\$45,155	\$1,306
Municipal Taxes	\$56,751	\$55,000	\$1,751
Supplies	\$86,500	\$90,000	(\$3,500)
Transfer to Reserves - Taxation	\$50,000	\$50,000	
Transfer to External Agency	\$36,000	\$36,000	
Utilities	\$171,750	\$186,700	(\$14,950)
Expenditure Total	\$1,672,886	\$1,850,042	(\$177,156)
FACILITIES TOTAL	\$994,634	\$905,376	\$89,258
HUMAN RESOURCES			
Revenue			
Internal Department Transfers	(\$18,045)	(\$16,996)	(\$1,049)
Revenue Total	(\$18,045)	(\$16,996)	(\$1,049)
Expenditure			
Administration	\$19,525	\$18,465	\$1,060
Contracted Services - Legal/Planning	\$25,000	\$25,000	
Contracted Services - Other	\$87,190	\$76,500	\$10,690
Employment Costs	\$363,463	\$342,713	\$20,750
Equipment	\$1,000	\$1,000	
Supplies	\$2,000	\$2,000	
Expenditure Total	\$498,178	\$465,678	\$32,500
HUMAN RESOURCES TOTAL	\$480,133	\$448,682	\$31,451
INFORMATION TECHNOLOGY			
Revenue			
Internal Department Transfer		(\$17,000)	\$17,000
Internal Reserve Transfers	(\$50,000)		(\$50,000)
Revenue Total	(\$50,000)	(\$17,000)	(\$33,000)
Expenditure			
Administration	\$50,435	\$7,050	\$43,385
Contracted Services - Software	\$79,380	\$89,160	(\$9,780)
Contracted Services - Other	\$55,000	\$55,000	
Employment Costs	\$77,672	\$74,417	\$3,255
Equipment	\$81,500	\$87,700	(\$6,200)
Supplies	\$5,000	\$5,000	
Transfer to Reserves - Taxation	\$10,000	\$10,000	
Expenditure Total	\$358,987	\$328,327	\$30,660
INFORMATION TECHNOLOGY TOTAL	\$308,987	\$311,327	(\$2,340)
MUNICIPAL - HEAVY FLEET			
Revenue			
Internal Reserve Transfer	(\$30,401)	(\$49,417)	\$19,016
User Fees		(\$15,000)	\$15,000
Revenue Total	(\$30,401)	(\$64,417)	\$34,016
Expenditure			
Debt	\$16,502	\$17,050	(\$548)
Employment Costs		\$18,096	(\$18,096)
Fleet	\$285,320	\$343,966	(\$58,646)

	2025 Budget	2024 Budget	\$ Change
Leased Equipment	\$30,401	\$30,401	
Transfer to Reserves - Taxation	\$180,000	\$180,000	
Expenditure Total	\$512,223	\$589,513	(\$77,290)
MUNICIPAL - HEAVY FLEET TOTAL	\$481,822	\$525,096	(\$43,274)
MUNICIPAL - LIGHT FLEET			
Revenue			
Internal Reserve Transfer	(\$19,016)	(\$50,783)	\$31,767
Revenue Total	(\$19,016)	(\$50,783)	\$31,767
Expenditure			
Debt	\$13,313	\$24,995	(\$11,682)
Fleet	\$74,900	\$89,200	(\$14,300)
Leased Equipment	\$69,799	\$69,799	
Transfer to Reserves - Taxation	\$62,000	\$42,606	\$19,394
Expenditure Total	\$220,012	\$226,600	(\$6,588)
MUNICIPAL - LIGHT FLEET TOTAL	\$200,996	\$175,817	\$25,179
PLANNING			
Revenue			
Internal Reserve Transfer	(\$18,500)	(\$116,000)	\$97,500
User Fees	(\$413,000)	(\$306,000)	(\$107,000)
Revenue Total	(\$431,500)	(\$422,000)	(\$9,500)
Expenditure			
Administration	\$20,600	\$21,600	(\$1,000)
Contracted Services - Legal/Planning	\$115,000	\$315,000	(\$200,000)
Contracted Services - Other	\$50,000	\$45,000	\$5,000
Employment Costs	\$141,390	\$142,559	(\$1,169)
Equipment	\$1,200	\$1,000	\$200
Supplies	\$1,000	\$1,000	
Transfer to Reserves - Taxation	\$25,000	\$25,000	
Transfer to Reserves - User Fees	\$350,000	\$150,000	\$200,000
Expenditure Total	\$704,190	\$701,159	\$3,031
PLANNING TOTAL	\$272,690	\$279,159	(\$6,469)
PUBLIC WORKS			
Revenue			
Other Revenue			
User Fees	(\$14,018)	(\$14,815)	\$797
Revenue Total	(\$14,018)	(\$14,815)	\$797
Expenditure			
Administration	\$4,300	\$5,600	(\$1,300)
Contracted Services - Other	\$256,650	\$279,240	(\$22,590)
Debt	\$370,534	\$284,793	\$85,741
Employment Costs	\$982,750	\$1,323,922	(\$341,172)
Equipment	\$13,200	\$10,700	\$2,500
Insurance	\$39,524	\$37,558	\$1,966
Supplies	\$205,200	\$192,472	\$12,728
Transfer to Reserves - Taxation	\$350,000	\$350,000	
Utilities	\$65,664	\$57,500	\$8,164

	2025 Budget	2024 Budget	\$ Change
Expenditure Total	\$2,287,822	\$2,541,785	(\$253,963)
PUBLIC WORKS TOTAL	\$2,273,804	\$2,526,970	(\$253,166)
RECREATION & CULTURE			
Revenue			
Government Funding	(\$5,000)	(\$5,000)	
User Fees	(\$458,850)	(\$428,550)	(\$30,300)
User Fees	(\$17,500)	(\$16,500)	(\$1,000)
Revenue Total	(\$481,350)	(\$450,050)	(\$31,300)
Expenditure			
Administration	\$26,587	\$25,150	\$1,437
Contracted Services - Other	\$215,700	\$113,400	\$102,300
Debt	\$38,465	\$38,465	
Employment Costs	\$1,842,656	\$1,622,816	\$219,840
Equipment	\$47,500	\$48,000	(\$500)
Fleet	\$1,500	\$2,000	(\$500)
Insurance	\$68,776	\$65,736	\$3,040
Supplies	\$145,059	\$156,500	(\$11,441)
Transfer to Reserves - Taxation	\$25,000	\$20,000	\$5,000
Transfer to Reserves - User Fees	\$11,735		\$11,735
Utilities	\$204,020	\$204,700	(\$680)
Expenditure Total	\$2,626,998	\$2,296,767	\$330,231
RECREATION & CULTURE TOTAL	\$2,145,648	\$1,846,717	\$298,931
TAXATION LEVY			
Revenue			
Taxable	(\$12,234,613)	(\$12,083,148)	(\$151,465)
Payment in Lieu (PIL)	(\$694,428)	(\$681,847)	(\$12,581)
Other Revenue	(\$99,562)	(\$99,562)	
Revenue Total	(\$13,028,603)	(\$12,864,557)	(\$164,046)
TAXATION LEVY TOTAL	(\$13,028,603)	(\$12,864,557)	(\$164,046)
TAXATION ADJUSTMENTS			
Revenue			
Other Revenue	(\$306,000)	(\$341,000)	\$35,000
School Boards	(\$1,273,116)	(\$1,273,116)	
Revenue Total	(\$1,579,116)	(\$1,614,116)	\$35,000
Expenditure			
Adjustments	\$65,000	\$77,000	(\$12,000)
Transfer to School Boards	\$1,273,116	\$1,273,116	
Expenditure Total	\$1,338,116	\$1,350,116	(\$12,000)
TAXATION ADJUSTMENTS TOTAL	(\$241,000)	(\$264,000)	\$23,000
TREASURY			
Revenue			
Government Funding	(\$1,610,800)	(\$1,481,700)	(\$129,100)
Internal Department Transfer	(\$191,292)	(\$182,543)	(\$8,749)
Internal Reserve Transfer		(\$60,000)	\$60,000
Other Revenue	(\$809,500)	(\$711,178)	(\$98,322)

	2025 Budget	2024 Budget	\$ Change
User Fees	(\$50,200)	(\$16,450)	(\$33,750)
Revenue Total	(\$2,661,792)	(\$2,451,871)	(\$209,921)
Expenditure			
Administration	\$37,130	\$60,850	(\$23,720)
Contracted Services - Software	\$165,000	\$110,000	\$55,000
Contracted Services - Other	\$150,000	\$188,000	(\$38,000)
Debt	\$83,882	\$83,883	(\$1)
Employment Costs	\$806,871	\$845,181	(\$38,310)
Insurance	\$57,638	\$41,019	\$16,619
Supplies	\$20,000	\$20,000	
Transfer to External Agency	\$260,800	\$181,589	\$79,211
Transfer to Reserves - User Fees	\$350,000	\$265,089	\$84,911
Expenditure Total	\$1,931,321	\$1,795,611	\$135,710
TREASURY TOTAL	(\$730,471)	(\$656,260)	(\$74,211)

UTILITIES - SANITARY SEWER

Revenue			
User Fees	(\$1,413,600)	(\$1,367,520)	(\$46,080)
Revenue Total	(\$1,413,600)	(\$1,367,520)	(\$46,080)
Expenditure			
Administration	\$22,510	\$26,510	(\$4,000)
Contracted Services - NWI	\$510,250	\$502,652	\$7,598
Contracted Services - Other	\$10,758	\$13,258	(\$2,500)
Debt	\$50,142	\$92,166	(\$42,024)
Employment Costs	\$101,823	\$149,044	(\$47,221)
Equipment	\$510	\$510	
Fleet	\$64,892	\$64,892	
Insurance	\$71,496	\$67,949	\$3,547
Internal Department Transfer	\$76,189	\$74,334	\$1,855
Municipal Taxes	\$92,500	\$64,761	\$27,739
Supplies	\$10,000	\$7,900	\$2,100
Transfer to Reserves - User Fees	\$246,530	\$105,525	\$141,005
Utilities	\$156,000	\$198,019	(\$42,019)
Expenditure Total	\$1,413,600	\$1,367,520	\$46,080

UTILITIES - SANITARY SEWER

UTILITIES - WATER DISTRIBUTION

Revenue			
User Fees	(\$1,798,000)	(\$1,775,500)	(\$22,500)
Revenue Total	(\$1,798,000)	(\$1,775,500)	(\$22,500)
Expenditure			
Administration	\$11,084	\$26,568	(\$15,484)
Contracted Services - NWI	\$765,857	\$751,022	\$14,835
Contracted Services - Other	\$34,000	\$34,082	(\$82)
Debt	\$249,858	\$236,992	\$12,866
Employment Costs	\$135,263	\$139,497	(\$4,234)
Equipment	\$1,000	\$1,700	(\$700)
Fleet	\$43,901	\$46,164	(\$2,263)
Insurance	\$91,034	\$96,618	(\$5,584)
Internal Department Transfer	\$48,067	\$60,351	(\$12,284)

	2025 Budget	2024 Budget	\$ Change
Municipal Taxes	\$33,164	\$21,933	\$11,231
Supplies	\$50,500	\$47,400	\$3,100
Transfer to Reserves - User Fees	\$189,272	\$139,368	\$49,904
Utilities	\$145,000	\$173,805	(\$28,805)
Expenditure Total	\$1,798,000	\$1,775,500	\$22,500
UTILITIES - WATER DISTRIBUTION TOTAL			
WASTE MANAGEMENT			
Revenue			
Internal Department Transfers	(\$28,244)		(\$28,244)
Internal Reserve Transfer	(\$74,805)		(\$74,805)
User Fees	(\$633,420)	(\$599,500)	(\$33,920)
Revenue Total	(\$736,469)	(\$599,500)	(\$136,969)
Expenditure			
Administration	\$8,950	\$8,500	\$450
Contracted Services - Other	\$74,500	\$98,500	(\$24,000)
Debt	\$177,974	\$162,240	\$15,734
Employment Costs	\$360,130	\$282,846	\$77,284
Fleet	\$93,100	\$99,700	(\$6,600)
Insurance	\$3,304	\$2,850	\$454
Internal Department Transfer	\$41,042	(\$21,907)	\$62,949
Municipal Taxes	\$4,500	\$2,900	\$1,600
Supplies	\$13,500	\$13,700	(\$200)
Transfer to Reserves - Taxation		\$12,000	(\$12,000)
Transfer to Reserves - User Fees		\$67,595	(\$67,595)
Utilities	\$9,000	\$8,775	\$225
Expenditure Total	\$786,000	\$737,699	\$48,301
WASTE MANAGEMENT TOTAL	\$49,531	\$138,199	(\$88,668)
OPERATING BUDGET TOTAL	(\$3,688,485)	(\$3,843,902)	\$155,417
PROVINCIALY MANDATED AGENCIES/SERVICES			
Expenditure			
Kenora District Service Board	\$1,120,778	\$1,085,525	\$35,253
Kenora Home for the Aged	\$543,606	\$517,617	\$25,989
Municipal Property Assessment Corporation	\$76,592	\$74,518	\$2,074
Northwest Health Unit	\$264,414	\$219,964	\$44,450
Policing Expenses	\$1,846,112	\$1,549,916	\$296,196
Sioux Lookout OPP Detachment Board	\$20,000	\$20,000	
Expenditure Total	\$3,871,502	\$3,467,540	\$403,962
PROVINCIALY MANDATED AGENCIES/SERVICES TOTAL	\$3,871,502	\$3,467,540	\$403,962
LOCAL AGENCY - SIOUX LOOKOUT PUBLIC LIBRARY	\$391,456	\$376,362	\$15,094
2025 MUNICIPAL BUDGET TOTAL	\$574,473		\$574,473