



SIOUX LOOKOUT
Hub of the North

**The Corporation of the Municipality of Sioux Lookout
Special Council Meeting
Agenda**

TUESDAY, FEBRUARY 11, 2025, 5:30 PM

MUNICIPAL OFFICE, COUNCIL CHAMBERS, 25 FIFTH AVENUE, SIOUX LOOKOUT, ON

1. Call Meeting to Order/Mayor's Introductory Remarks

2. Agenda

2.1 Introduction of Amendments to Agenda

2.2 Confirmation of Agenda

THAT the Agenda for the Special Council Meeting of February 11, 2024 be approved, as presented.

3. Declarations of Pecuniary Interest

4. Delegation/Presentations/Committee Presentations

4.1 2025 Municipal Budget Presentation

Carly Collins, Treasurer

5. Staff Reports

5.1 2025 Budget Adoption and Tax Rate Approval

THAT Council authorizes the passing of By-law No. 16-25, Being a By-law to Adopt the Estimates of All Sums Required for All Municipal Purposes during the Year 2025 and to Authorize the Levy and Collection of Taxes for all Municipal Purposes in the Municipality of Sioux Lookout for the 2025 Fiscal Year; and further

THAT Council authorizes the passing of By-law No. 17-25, Being a By-law to set Tax Ratios for Prescribed Property Classes for Municipal Purposes for the Year 2025.

6. By-laws

6.1 By-laws

- By-law No. 16-25, Being a By-law to Adopt the Estimates of All Sums

Required for All Municipal Purposes during the Year 2025 and to
Authorize the Levy and Collection of Taxes for all Municipal Purposes in
the Municipality of Sioux Lookout for the 2025 Fiscal Year

- By-law No. 17-25, Being a By-law to set Tax Ratios for Prescribed
Property Classes for Municipal Purposes for the Year 2025

THAT By-law Nos. 16-25 and 17-25 be read a First, Second and Third time and
passed.

7. Confirmation By-law

THAT By-law No. 12-25, Being a By-law to Confirm the Proceedings of the Council of The
Corporation of the Municipality of Sioux Lookout February 11, 2025 Special Council
Meeting be read a First, Second, and Third time, and passed.

8. Adjournment



SIoux LOOKOUT Hub of the North

REPORT

MEETING TYPE: Special Council Meeting

To:	Council
From:	Carly Collins - Treasurer
Date:	February 11, 2025
Subject:	2025 Budget Adoption and Tax Rate Approval
Report No.:	2025-468

TITLE: 2025 Budget Adoption and Tax Rate Approval

RECOMMENDATION:

THAT Council authorizes the passing of By-law No. 16-25, Being a By-law to Adopt the Estimates of All Sums Required for All Municipal Purposes during the Year 2025 and to Authorize the Levy and Collection of Taxes for all Municipal Purposes in the Municipality of Sioux Lookout for the 2025 Fiscal Year; and further

THAT Council authorizes the passing of By-law No. 17-25, Being a By-law to set Tax Ratios for Prescribed Property Classes for Municipal Purposes for the Year 2025.

PURPOSE:

To enable Council to authorize the passing of By-law No. 16-25, Being a By-law to Adopt the 2025 Operating and Capital Budget and
By-law No. 17-25, Being a By-law to Adopt the Set Tax Ratios.

BACKGROUND:

The *Municipal Act, 2021*, as amended, requires that for each year, the Municipality shall, in the year or preceding year, prepare and adopt a budget that includes all estimates of all sums required during the year for the purpose of the Municipality, including:

1. The amounts sufficient to pay all debt of the Municipality falling due within the year;
2. The amounts required to be raised for all sinking funds or retirement funds; and
3. Amounts required by law to be provided by the Municipality for any of its local, boards, excluding school boards.

The 2025 Budget process began in the fall of 2024.

On January 23, 2025 a Special Council Meeting was held for Management Staff to present a draft budget to Council, which included the following:

1. 3.13% Taxation Levy increase to support Provincially Legislated Agencies and Services
2. 1.31% Taxation Levy increase to support the Operating Budget
3. 2025 Capital Projects with One-Time Projects

DISCUSSION:

The By-laws follows the direction previously received from Council during the budget deliberations on January 23, 2025.

The following direction was given to Staff:

1. To use the Municipal Accommodation Tax to help support the MRI request of \$25,000 from the Sioux Lookout Meno-way-win Health Foundation.
2. To support up to \$15,000 from the Municipal Accommodation Tax for the additional garbage cans around the community from the Environment Committee.
3. To seek public input through email with any questions or comments from the budget deliberation and present those items to Council at the next budget presentation.
4. To bring back the budget as presented with the amendments as noted above.

RELATIONSHIP TO THE STRATEGIC PLAN:

Community Innovation & Development
- Strengthen and enhance Sioux Lookout's status

FINANCIAL IMPLICATIONS:

If Council does not adopt the budget as presented at this meeting, Council will need to provide direction to Staff with respect to changes to the budget. This would delay the 2025 Budget and Capital items to commence by another month.

ATTACHMENTS:

1. [17-25_Set_Tax_Ratios_for_Year_2025 \(Draft\).docx](#)
2. [16-25_Adoption_of_the_2025_Operating_and_Capital_Budget \(Draft\).docx](#)
3. [2025 Municipal Operating & Capital Budget.pdf](#)

Written By:
Carly Collins, Treasurer

Approved By:
Brian P. MacKinnon, CAO/Municipal Clerk

THE CORPORATION OF THE MUNICIPALITY OF SIOUX LOOKOUT

BY-LAW No. 17-25

**BEING A BY-LAW TO SET TAX RATIOS FOR PRESCRIBED PROPERTY
CLASSES FOR MUNICIPAL PURPOSES FOR THE YEAR 2025**

WHEREAS it is necessary for the Council of The Corporation of the Municipality of Sioux Lookout (“the Corporation”), pursuant to Section 308 of the *Municipal Act, 2001, c.25*, as amended (“the Act”) to establish the tax ratios for 2025 for the Corporation; and

WHEREAS the tax ratios determine the relative amount of taxation to be borne by each property class; and

WHEREAS the property classes and property subclasses have been prescribed by the Minister of Finance pursuant to Section 7.2 of the *Assessment Act R.S.O. 1990*, as amended; and

WHEREAS Ontario Regulation 580/17 as amended establishes the Municipality of Sioux Lookout’s authority in respect of property subclass treatment;

NOW THEREFORE, THE COUNCIL OF THE CORPORATION OF THE MUNICIPALITY OF SIOUX LOOKOUT ENACTS AS FOLLOWS:

1. THAT for the taxation year 2025, the tax ratio for property in:
 - I. the residential/farm property class shall be 1.000;
 - II. the multi-residential property class shall be 1.990781;
 - III. the new multi-residential property class shall be 1.10000;
 - IV. the commercial property class shall be 1.7407;
 - V. the industrial property class shall be 2.6300;
 - VI. the farmlands property class shall be 0.2500;
 - VII. the landfill shall be 1.701167;
 - VIII. the aggregate extraction class shall be 2.140048
2. THAT for the 2025 taxation year, tax rate reductions shall not apply to any subclass of property referenced under paragraph 2,3,4 or 5 of subsection 313 (1) of the act.
3. THAT for the purposes of this By-law:
 - I. The commercial property class includes all commercial office property, shopping centre property, excess land, vacant land and parking lot property;

- II. The industrial property class includes all large industrial property, excess land and vacant land.
- 4. THAT this By-law shall come into force and take effect on the date of its final passing.

READ A FIRST, SECOND AND THIRD TIME AND PASSED THIS ELEVENTH DAY OF FEBRUARY, 2025.

Doug Lawrance, Mayor

Brian P. MacKinnon, CAO & Municipal Clerk

THE CORPORATION OF THE MUNICIPALITY OF SIOUX LOOKOUT

BY-LAW No. 16-25

BEING A BY-LAW TO ADOPT THE ESTIMATES OF ALL SUMS REQUIRED FOR ALL MUNICIPAL PURPOSES DURING THE YEAR 2025 AND TO AUTHORIZE THE LEVY AND COLLECTION OF TAXES FOR ALL MUNICIPAL PURPOSES IN THE MUNICIPALITY OF SIOUX LOOKOUT FOR THE YEAR 2025

WHEREAS Section 290 of the *Municipal Act, 2001, as amended*, (“the Act”), provides that a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality including amounts sufficient to pay all debts of the municipality falling due within the year, amounts required to be raised for sinking funds and amounts required for any board, commission or other body; and

WHEREAS Section 312 of the Act, as amended, provides that a council of a municipality shall pass a by-law levying a separate tax rate on the assessment in each property class;

NOW THEREFORE the Council of The Corporation of the Municipality of Sioux Lookout ENACTS AS FOLLOWS:

1. THAT the 2025 Municipal Operating and Capital Budget estimates for the sums required for the year 2025, attached hereto as Schedule ‘A’, is hereby adopted;

2. THAT there shall be levied and collected upon the assessable lands and buildings, within the limits of the Municipality of Sioux Lookout;

3. THAT the said taxes and all local assessments, and other rates payable as taxes for the year 2025 including school taxes at a rate to be determined by the Province (hereinafter collectively referred to as “taxes”) shall be payable into the office of the Treasurer of the Corporation in the manner as set out herein:

The Municipal and Education Taxes shall be payable in two installments, the first installment shall be due for payment on August 29, 2025 and the second installment shall be due on October 31, 2025.

5. THAT pursuant to Section 355 (1) of the Act, a minimum tax of \$10.00 shall be applicable.

6. THAT the Treasurer is hereby empowered to accept partial payment from time to time on account of taxes due.

7. THAT on all taxes in default on January 1st, 2025 interest shall be added at the rate of 1.25 percent per month for each month the default continues.

8. THAT on all taxes which are in default on the day after the due date, a penalty of 1.25 percent shall be added and thereafter a penalty of 1.25 percent per month will be added on the first day of each and every month the default continues, until December 31, 2025.

9. THAT penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.

10. THAT the Deputy Treasurer shall mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
11. THAT taxes may be paid through the following facilities:
- Municipal Office – 25 Fifth Avenue, Sioux Lookout, ON P8T 1A4
Telebanking and Internet Services if available through any major financial institutions.
- Night Depository, Municipal Office Building – 25 Fifth Avenue, Sioux Lookout, ON P8T 1A4.
- By cash, cheque, money order or Interac service.
12. THAT this By-law shall come into force and take effect on the date of its final passing.

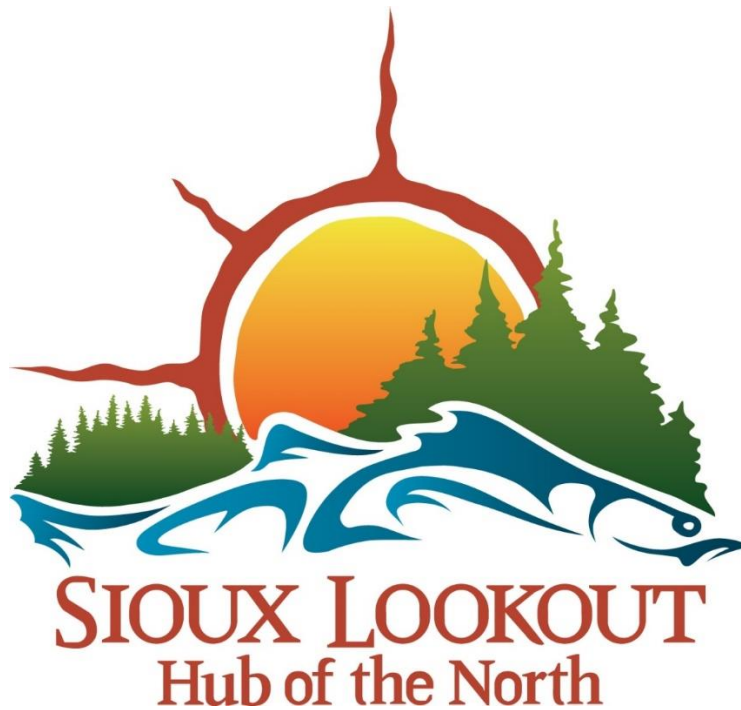
READ A FIRST, SECOND AND THIRD TIME AND PASSED THIS ELEVENTH DAY OF FEBRUARY, 2025.

Doug Lawrance, Mayor

Brian P. MacKinnon, CAO & Municipal Clerk

The Corporation of the Municipality of Sioux Lookout

Budget for the Year Ending
December 31, 2025



Presented on February 11, 2025

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The Corporation of the Municipality of Sioux Lookout
Overview of the 2025 Operating Budget Revenue

<u>Revenues</u>	<u>Amounts</u>
Administrative Department	(\$35,000)
Airport Department	(\$17,051,820)
Building Department	(\$135,800)
By-Law Protection	(\$211,200)
Community Transportation	(\$53,841)
Corporate Services	(\$90,550)
Economic Development	(\$120,000)
Emergency Services	(\$6,500)
Facilities	(\$678,252)
Human Resources	(\$18,045)
Information Technology	(\$50,000)
Municipal - Heavy Fleet	(\$30,401)
Municipal - Light Fleet	(\$49,016)
Planning	(\$431,500)
Public Works	(\$14,018)
Recreation & Culture	(\$496,350)
Taxation Levy	(\$13,603,074)
Taxation Adjustments	(\$1,579,116)
Treasury	(\$2,661,792)
Utilities - Sanitary Sewer	(\$1,413,600)
Utilities - Water Distribution	(\$1,798,000)
Waste Management	(\$736,469)
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	<u>(\$41,264,344)</u>

**The Corporation of the Municipality of Sioux Lookout
Overview of the 2025 Operating Budget Expenditure**

Expenditures

Administrative Department	\$604,771
Airport Department	\$17,051,820
Building Department	\$362,696
By-Law Protection	\$309,324
Community Transportation	\$103,841
Corporate Services	\$1,244,579
Economic Development	\$296,798
Emergency Services	\$834,226
Facilities	\$1,672,886
Human Resources	\$498,178
Information Technology	\$358,987
Municipal - Heavy Fleet	\$512,223
Municipal - Light Fleet	\$250,012
Planning	\$704,190
Public Works	\$2,287,822
Recreation & Culture	\$2,641,998
Taxation Adjustments	\$1,338,116
Treasury	\$1,931,319
Utilities - Sanitary Sewer	\$1,413,600
Utilities - Water Distribution	\$1,798,000
Waste Management	\$786,000
Provincially Legislated Agencies/Services	\$3,871,502
Local Agency - Sioux Lookout Public Library	\$391,456
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	\$41,264,344

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

The expenditures associated with the following specific initiatives are included in 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
	<u>\$285,000</u>	

Municipal Strategic Planning

- The 2026-2031 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 if 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 do 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 switch from the current software to the new software will be a two-year process for staff to complete. The Municipality has no choice but to commence this process in 2025. **Budgetopoloy:** Risk Readiness; Smart Money Strategies

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 inspection. 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 experience 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 our established levels of service – including vehicle and airport incidents. One set was taken out of service during its annual service/inspection and is undergoing 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 Rebuild

- The Loader's 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 recommend having 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 Sioux Lookout Hydro Inc. complete an assessment on our hydro poles by testing each pole. Sioux Lookout Hydro provided Staff with a list of poles that are in need of immediate replacement, along with condition assessments for other poles, to aid in future replacement planning. Staff are scheduling to replace 10 poles annually.

Asphalt Overlay – **Budgetopoly:** Water, Sewer, and Roads

- Asphalt overlay, as preformed last year, results in vast improvements to the quality of our roads. The selected area for asphalt overlay application this year:
 - 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 (Lawn Mower)

- 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 equipment 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)
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	(\$2,736,351)
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<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
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	\$2,736,351
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**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)
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	(\$18,597,582)
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<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
Fencing 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
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	\$18,597,582
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THE MUNICIPALITY OF SIOUX LOOKOUT
2025 MUNICIPAL OPERATING BUDGET

Presented on February 11, 2025

	2025 Budget	2024 Budget	\$ Change
ADMINISTRATIVE DEPARTMENT			
Revenue			
Internal Reserve Transfers	(\$35,000)		(\$35,000)
Revenue Total	(\$35,000)		(\$35,000)
Expenditure			
Administration	\$71,800	\$35,325	\$36,475
Contracted Services - Other	\$69,500	\$26,500	\$43,000
Employment Costs	\$461,971	\$377,054	\$84,917
Supplies	\$1,500	\$1,500	
Expenditure Total	\$604,771	\$440,379	\$164,392
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)
Equipment	\$10,000	\$10,000	

	2025 Budget	2024 Budget	\$ Change
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)
Leased Equipment	\$30,401	\$30,401	

	2025 Budget	2024 Budget	\$ Change
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	(\$49,016)	(\$50,783)	\$1,767
Revenue Total	(\$49,016)	(\$50,783)	\$1,767
Expenditure			
Contracted Services - Other	\$30,000		\$30,000
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	\$250,012	\$226,600	\$23,412
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)	
Internal Reserve Transfer	(\$15,000)		(\$15,000)
User Fees	(\$476,350)	(\$445,050)	(\$31,300)
Revenue Total	(\$496,350)	(\$450,050)	(\$46,300)
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	\$160,059	\$156,500	\$3,559
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	\$2,641,998	\$2,296,767	\$345,231
RECREATION & CULTURE TOTAL	\$2,145,648	\$1,846,717	\$298,931
TAXATION LEVY			
Revenue			
Taxable	(\$12,778,228)	(\$12,083,148)	(\$695,080)
Payment in Lieu (PIL)	(\$725,284)	(\$681,847)	(\$43,437)
Other Revenue	(\$99,562)	(\$99,562)	
Revenue Total	(\$13,603,074)	(\$12,864,557)	(\$738,517)
TAXATION LEVY TOTAL	(\$13,603,074)	(\$12,864,557)	(\$738,517)
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	\$37,128	\$60,850	(\$23,722)
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	\$1,931,319	\$1,795,611	\$135,708
TREASURY TOTAL	(\$730,473)	(\$656,260)	(\$74,213)

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	(\$4,262,958)	(\$3,843,902)	(\$419,056)
PROVINCIALY LEGISLATED 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 LEGISLATED 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	\$0		\$0