

DATE: 18 December 2009

Committee Report

TO: Mayor Compton and Members of Council
FROM: Charlotte Edie
RE: Monthly Financial Statements

Recommendation

That Council hereby accepts the monthly Financial Statements of the Corporation of the City of Kenora as at November 30, 2009.

Background

Attached, for your information, please find the preliminary November 2009 summary expenditure statements for the City of Kenora, the Council department and travel statements.

With regards to the statements attached, the following points should be brought to your attention:

Overall

- Provincial Offences data has not been input for November 2009 and third quarter information from the Ministry of Attorney General has not yet been received. The 2009 information has been moved to the previous year columns as the general ledger has been rolled forward.

Expenditures

- As at November 30, the year is eleven months past. Overall, assuming expenditures are relatively level for the year, you would expect to see approximately (8%) in the % Variance column, indicating that the municipality's expenditures are relatively on track.
- General Government expenditures are running slightly under budget overall, with 12% room remaining. The majority of departments are running under budget to the end of November, including the Mayor & Council department. Council travel continues to run well under budget overall for the year. The CAO's Office is running over budget to the end of November. This is partly due to the approved contract for reviewing the insurance RFP's. Other lines running over budget in this department include advertising, civil marriage expenses and taxes & licenses. On the offset, revenues from civil marriage services are also running well over the estimated budget for the year. Advertising is up due to additional space taken in the City Memo section of the newspaper. The building rentals' budget line is running significantly over budget. This is primarily related to the building rental at 70 Park St., and to a lesser extent the Medical building.
- Protection is running well over budget to date, with only 1% remaining on that line. This is primarily due to the unbudgeted transition costs for disbanding KPS to be taken from contingency reserve, totaling \$598,525 to

the end of November. In addition, the KPS is over budget from their original estimate by \$248,516 before vehicles and the Anti Violence program (this number will continue to increase as we clean up residual costs). The OPP expense appears to be running significantly under budget, although this is due to the lower billings prior to KPS disbandment. This line should be in line with budget by the end of the year, before the final reconciliation is performed. On the offset, the Kenora Fire Department is running significantly under budget, with several lines showing well under budget to the end of November. The Police Services Board is also running significantly under budget, likely as the majority of spending at this time relates to the KPS disbandment.

- Transportation is running under budget. Combined roads maintenance is running over budget, primarily due to the general roads maintenance and loosetop maintenance lines. Expenditures on loosetop maintenance includes culvert maintenance, ditching and grading. Departments currently running well under budget include: conventional transit, streetlighting, warehouse, garage and shop and engineering. There are other fluctuations that can be seen in various departments within transportation.
- Environmental expenditures are running above budget to date. Overall, the water & sewer operations are running over budget, with just 2% remaining in the budget. Solid waste operations are also running over budget, with about 3% remaining. Combined recycling operations are running well over budget. Again, individual fluctuations can be seen in the individual departments within each line.
- Health expenditures appear to be running over budget, although this is partly due to the capital expenditures at the Cemetery (totaling \$62,577 to the end of November), included in the approved municipal budget, but not reflected in the budgeted numbers in the statements. After adjusting for this, the Cemetery is already running over the budget for the year by the end of October.
- Social and Family expenditures are running over budget. This is due to combined Day Care related expenses, which are exceeding the budget for the year to the end of November.
- Recreation & Cultural expenditures are running over budget overall, again with individual fluctuations. Parks programs and KAR appear to be running over budget, but likely for the most part are winding up for the year. Anicinabe Park is over budget as a result of work done to the park office. The ball fields are over budget as a result of us performing maintenance work internally. The combined Kenora & Keewatin recreation facilities combined are running over budget to the end of November, with about 4% of the budget remaining to the end of the year.
- Planning & Development expenditures appear to have exhausted the annual budget by the end of November, although for the most part this arises from programs not included in the budget. The Business Enterprise Centre is running over budget to date, but this is primarily due to a number of unbudgeted items, including: Arts Project, Biz Kids, Summer Company Project and Start up Costs. Unbudgeted departments in planning include the Youth Intern – Business Enterprise Centre, the LOTW Labour Action Committee and the LOW Book Committee.

