



**Date 21 June 2010**

## **City Council Committee Report**

**To: Mayor Compton & Members of Council**

**Fr: Karen Brown**

**Re: Monthly Financial Statements**

### **Recommendation:**

**That** Council hereby accepts the monthly Financial Statements of the Corporation of the City of Kenora as at May 31, 2010.

### **Background:**

Attached, for your information, please find the preliminary May 2010 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**

- Expenses related to insurance premiums for the first six months of the year have been entered to March.
- Non capital / unusual spending approved within the City's capital budget have now been input into the City's operating budget in the general ledger.

#### **Expenditures**

- As at May 31, the year is five months past. Overall, assuming expenditures are relatively level for the year, you would expect to see approximately (58%) in the % Variance column, indicating that the municipality's expenditures are relatively on track.
- General Government expenditures appear to be running over budget, with 55% room remaining overall. The Mayor & Council department is currently running over budget. This is primarily due to civic functions running over budget (related to the Torch Relay, the expenditures for which are to be recovered through grants) as well as about 73% and 91% of the annual donations and subscriptions lines respectively being distributed by the end of May. Council travel is also already committed by 54% to the end of May, although this does include expenditures related to the August AMO convention. The building & grounds maintenance department (City Hall) also appears to be running significantly over budget. This is related to items budgeted for through the "special spending" section of the City's capital plan fully spent and about \$3,000 over budget to date. The building rentals' budget line is also running over budget. This is related to the building rental at the Medical Building in Keewatin.

The remaining general government departments are currently running under or very close to budget.

- Protection is running just over budget. This can be attributed primarily to KPS disbandment (\$152,327 in spending to date unbudgeted for in 2010) and to a lesser extent to Fire, building inspection and 911 Emergency access. 911 has exceeded budget for the year, although this is due to the upfront payment of 911 call handling in February, as well as an overspending for the year related to miscellaneous items.
- Transportation is running under budget to date this year, although there are fluctuations that can be seen in the individual departments within each line. Winter control has only 34% remaining in its 2010 budget allocation, much higher than the comparable 2009 figures. Other departments running over budget to date include loose top maintenance (roads), metered parking, Barsky facility, warehouse, garage & shop, vehicles & equipment and operations administration.
- Environmental expenditures are running well below budget to date. Again, individual fluctuations can be seen in the individual departments within each line, but to date things appear to be running well. The lift stations and vehicles & equipment are running well in excess of budget to date. The sewage treatment plant, transfer facility and blue box collections are also running over budget to date.
- Health expenditures are running over budget to date. This is primarily due to the budget amendment related to the increased levy request for the land ambulance, not reflected in the financial statements. To a lesser extent, the LOTW Cemetery is currently running over budget, although this is primarily due to initial costs for the columbarium included in the 2010 capital budget. On the other side, the St. Nicholas cemetery grant has not yet been issued.
- Social and Family expenditures are running under budget to date. This is primarily due to the Home for the Aged levy, with only 1/3 being paid out to the end of May 2010. The day care and after school programs are both running over budget, although it is recognized that the after school program is seasonal.
- Recreation & Cultural expenditures are running under budget, again with individual fluctuations. Overall, the recreation facilities combined are running at budget.
- Planning & Development expenditures appear to be running over budget, although this is strictly due to the unbudgeted LOTW Labour Action Centre expenditures, run through the LOWDC, which are fully funded. Remaining departments are currently running at or below budget.

Please let me know if you have any questions, or would like to see any of the department statements in further detail.

cc: Audit Committee  
Colleen Neil  
Warren Brinkman  
Paul Derouard  
Jennifer Pyzer Whetter, BDO Dunwoody

Bill Preisenzanz  
Rick Perchuk  
Charlotte Edie