



**Date 28 May 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 April 30, 2010.

### **Background:**

Attached, for your information, please find the preliminary March 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 are not input into the City's operating budget in the general ledger. Combined, this accounts for \$738,959 in spending not shown in the current year budget.

#### **Expenditures**

- As at April 30, the year is one third past. Overall, assuming expenditures are relatively level for the year, you would expect to see approximately (67%) in the % Variance column, indicating that the municipality's expenditures are relatively on track.
- General Government expenditures appear to be running over budget, with 64% 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 over three quarters of the annual donations and subscriptions lines being distributed by the end of April. Council travel is also already committed by just over 50% to the end of April, although this does include expenditures related to the August AMO convention. The building & grounds maintenance department (City Hall) also appears to be running over budget. This is related to items budgeted for through the "special spending" section of the City's capital plan. The building rentals' budget line is running significantly over budget. This is related to the building rental at 70 Park St. and

the Medical Building in Keewatin. The remaining general government departments are currently running under or very close to budget.

- Protection is running just under budget. Generally, most departments are running at or below budget, although there are some unbudgeted expenditures related to KPS disbandment. Building Inspection is running a little over budget to date. 911 Emergency access has exceeded budget for the year. 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 just over 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 Barsky facility, garage & shop, vehicles & equipment and, to a lesser degree, 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 slightly below budget to date. This is due to St. Nicholas cemetery grant not yet having been issued. All other Health spending is based on levy to external organizations.
- Social and Family expenditures are running over budget to date, although the statements reflect the original approved budget and this has since been amended to reflect the revised KDSB levy. The day care and after school programs are both running over budget, although it is recognized that the after school program is seasonal and spending is likely reasonable overall for the year.
- Recreation & Cultural expenditures are running under budget, again with individual fluctuations. Overall, the recreation facilities combined are running at budget.
- Planning & Development expenditures are for the most part running just below budget overall to date this year, although there are fluctuations that can be seen in the individual departments within each line. Planning operations and tourism are both currently running over 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  
Bill Preisentanz  
Colleen Neil  
Rick Perchuk  
Warren Brinkman  
Charlotte Edie  
Jennifer Pyzer Whetter, BDO Dunwoody