



Date 23 April 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 March 31, 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 as well as the user fee statement.

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

Overall

- Public Works equipment time remains outstanding for March 2010 and has not been input.
- Provincial Offences March 2010 and first quarter data has not been input.
- Expenses related to insurance premiums for the first six months of the year have been entered to March.

Expenditures

- As at March 31, the year is one quarter past. Overall, assuming expenditures are relatively level for the year, you would expect to see approximately (75%) in the % Variance column, indicating that the municipality's expenditures are relatively on track.
- General Government expenditures appear to be running just under budget overall, with 76% 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 almost half of the annual donations and subscriptions lines being distributed by the end of March following the passing of the budget. Council travel is also already committed by close to 50% to the end of March, 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. 911 Emergency access is running over budget, although this is primarily due to the upfront payment of 911 call handling in February. There is already an overspending in 911 for the year related to miscellaneous items.
- Transportation, Health and Planning & Development expenditures are each running just below budget overall to date this year, although there are fluctuations that can be seen in the individual departments within each line. Winter control has only 38% remaining in its 2010 budget allocation, much higher than the comparable 2009 figures. Health spending is running slightly under due to the LOTW Cemetery, as well as the outstanding grant related to the St. Nicholas cemetery not yet requested. Under planning & development, the Planning Operations and Planning Advisory Committee are running over budget to date.
- 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, blue box collections and solid waste supervisor are also running over budget to date.
- Social and Family expenditures are running well under budget. This is primarily due to the District of Kenora Home for the Aged payment not yet due during the first quarter of the year. 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 under budget.

User Fees

- Overall, user fees appear to be running just under budget, with overall fees less than the budget projections. An over budget user fee represents revenues in excess of those projected, while an under budget user fee represents less revenues than originally anticipated. When looking at the user fee statement, if the variance percentage is less than 75%, the City has received more revenue than budgeted. If the variance percentage is greater than 75%, the City is experiencing a shortfall on that revenue budget line.
- General Government is showing revenues well under budget in all departments. Rentals user fees for two properties have not yet been recorded for January through March.
- Protection user fees are running significantly under the budgeted projections, although this is primarily due to the unrecorded POA revenues. Animal control and building inspection user fees are also running well under budget.
- Transportation user fees are running well under budget. Roads maintenance, conventional transit, metered parking, wharfs, operations facility and warehouse user fees are each running well below budget.

- Environmental user fees are running under budget overall, primarily due to the solid waste related fees which are all running at less than budget projections.
- Social & Family user fees are exceeding budget projections. These fees relate strictly to day care related programs, some of which can be seasonal in nature.
- Recreation & Cultural fees are running over budget to the end of March, although it is recognized that these revenues tend to be somewhat seasonal with generally lower levels of revenue during the summer months.
- Planning & Development user fees are running in excess of the budget to date. This is primarily due to tourism related revenues, showing well in excess of the budget for the year.

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 Preisenzanz
Colleen Neil
Rick Perchuk
Warren Brinkman
Charlotte Edie
Jennifer Pyzer Whetter, BDO Dunwoody