



**Date 25 May 2012**

**City Council  
Committee Report**

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

**Fr: Lisa Oakes**

**Re: April 2012 Monthly Financial Statements**

**Recommendation:**

**That** Council hereby accepts the monthly Financial Statements of the Corporation of the City of Kenora as at April 30, 2012.

**Background:**

Attached, for your information, please find the preliminary April 2012 summary expenditure statements for the City of Kenora, the Council department, travel statements for Council and a schedule of user fees.

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

**Overall:**

- All Departments are currently running under budget to date, with the exception of Health, and Social & Family which are just slightly over.
- Expenses related to insurance premiums for the first six months of the year have been entered.
- Subscriptions & memberships are over budget in the majority of the departments. This is due to them being expensed at the beginning of the year.
- Equipment time has not been entered for the months of February, March, or April.

**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** - The Mayor & Council department is currently on budget. Council travel is within budget to the end of April, with variations within the budget. The yearly datafix charged for Municipal elections budget has already been paid and this uses up the entire budget for the year. Almost the entire legal budget under City Clerk dept. is used up for the year, this is for the yearly charge for professional services at the beginning of the year. Advertising is over in the Human Resources dept. Advertising is over the yearly budget in the Finance dept.; this budget is for city memos and notices to taxpayers. Computer maintenance is over by \$17,000 in the Finance dept., this is being reallocated to the proper account. Contracted services are over budget in the Finance dept. for a non-pension post retirement benefit that was not budgeted for. Rentals have gone over their Keewatin Public Works expense for the year, this is for the tax roll being expensed to the GL and the tenant's are billed for the amount which offsets this. Currently 2/3 of the Keewatin PW's building is empty and the tax dollars will not be recovered until the space is filled again. The remaining general government departments are currently running under budget.
- **Protection** - Fire dept. is over in its telephone and utilities, this is being looked into to see if possible reallocation of expenses are required. KPS disbandment has retirement benefits being expensed to this budget in the amount of \$8,599 to date which was not

budgeted for. Contracted services for the Police Building are over the yearly budget by \$2,078. Animal control is over the entire yearly budget for repairs & maintenance which was for the purchase of office chairs for the new offices. It is also over in materials & supplies and telephone & utilities but overall the dept. is under budget. 911 Emergency access has used its entire contracted services budget for the year. This is for the upfront payment of 911 call handling in February.

- **Transportation** – Materials & supplies expense has gone over the yearly budget by \$736 for the Roads Maintenance dept. winter control has only half of its 2012 budget allocation remaining for the year. PW Barsky facility materials & supplies include the creation of new offices in the building. Materials & supplies have exceeded their yearly budget in the Warehouse dept. by \$1,544 to date. Under Garage & Shop materials & supplies, you will notice this is over the yearly budget - this happens quarterly, just before the work orders are closed and charged back to the appropriate depts. Operations admin dept. is over budget.
- **Environmental** - Again, things appear to be running well in environmental depts. Individual lines are already over budget for the year under Sewer Lift Stations dept.; but the dept. as a whole is under budget. Materials & Supplies are over in Sewage Treatment Plant. Meter reading remains over budget in the Waterworks dept.; to date it is \$6,600 over budget. The yearly advertising expense for the Recycling Facility has already been expensed. Materials & supplies are over by \$2,273 in the 4 R Initiatives dept.
- **Health expenditures** – Slightly over budget due to the yearly St. Nicholas cemetery grant being issued in April. Also over in Lake of the Woods Cemetery transfer to date. All other Health spending is based on levy to external organizations.
- **Social and Family** - expenditures are running slightly over budget as well. Welfare admin benefits are sitting at \$2,178 to date and were not budgeted for. The first Pinecrest quarterly payment was issued in April. The Day Care dept. is currently in review (this is due to a partial cut in KDSB day care funding). It is recognized that the after school program and summer day camp are seasonal and spending is reasonable for this time of year.
- **Recreation & Cultural** - Anicinabe Park is also recognized to be seasonal, where expenditures have begun but revenue has not. Beginning of the season work has also made Coney Island Park over on materials & supplies and improvements to date. Harbourfront insurance is over budget by \$4,500 as a result of the claims from August 2011 when the tent fell over onto vehicles at the harbourfront. KRC external facilities dept. for repairs/maintenance/cleaning is over budget due to parking lot sanding this winter. A heavy duty electric lock was purchased for KRC concession which makes materials & supplies over budget for the year. KRC external facilities are over budget for snow plowing this winter. JM arena is over budget, more than tripled in repairs/maintenance/cleaning due to the clean-up from the break-in and expenses required to secure the building again; and the reno and commercial cleaning is also the reason contracted services is over \$5,600.
- **Planning & Development** - Contracted services in Planning operations is over their yearly budget by \$5,000. Economic development is over in advertising by \$6,500.

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

cc: Jennifer Pyzer Whetter, BDO Dunwoody

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Colleen Neil

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Charlotte Edie

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Audit Committee