



**Date 22 August 2012**

**City Council  
Committee Report**

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

**Fr: Lisa Oakes**

**Re: July 2012 Monthly Financial Statements**

**Recommendation:**

**That** Council hereby accepts the monthly Financial Statements of the Corporation of the City of Kenora as at July 31, 2012.

**Background:**

Attached, for your information, please find the preliminary July 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, Social & Family, and Planning & Development.
- 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 April, May, June or July.

**Expenditures:**

- Overall, assuming expenditures are relatively level for the year, you would expect to see approximately (42%) in the % Variance column, indicating that the municipality's expenditures are relatively on track.
- **General Government** - The Mayor & Council department is slightly over budget. Council travel is within budget to the end of July, 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. The Human Resources dept. is over budget, mainly due to advertising, training & travel/conferences for new staff in that dept. Full-time wages is also over because the new position was budgeted to the Finance dept. but now being charged to the HR dept. Advertising expense is over in Finance which part of this overage requires some charges to be allocated to other depts. Contracted services are over budget in the Finance dept. which is for an expense that was budgeted in 2011's budget but overall, the Finance dept. is under budget. 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 Ottawa St. Building is also over doubled its budget with the flooring costs.
- **Protection** - Fire dept. is over in its telephone and utilities, this is being looked into to see if possible reallocation of expenses are required. Police Commission is over budget and has used up almost the entire subscription/memberships and a good portion of its travel & conference budgets. KPS disbandment has retirement benefits being expensed to this budget in the amount of \$11,054 to date which was not budgeted for. Contracted services for the Police Building are over the yearly budget by \$8,000 for janitorial services in April, May & July. Animal control is over the yearly budget for repairs & maintenance which was for the

purchase of office chairs for the new offices. It is also over in 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 \$1,843 for the Roads Maintenance dept. Reallocation of expenses are required in the Surface treated dept. for expenses that should be coded to capital project accounts. Gravel & resurfacing under the Loosetop budget is over by \$5,448 to date. Winter control has less than half of its 2012 budget allocation remaining for the year. Traffic signs & line painting is a seasonal job & is common to be almost entirely used up at this point of the year. Materials & supplies have doubled the yearly budget in conventional transit. Computer maintenance was not budgeted for in Metered parking for \$4,967. Docks repairs & maintenance was also not budgeted for in the amount of \$1,271. PW Barsky facility materials & supplies and repairs & maintenance include the creation of new offices in the building. A floor drain in the PW building & cleaning is what makes up for the overage in contracted services. Facility Improvements require allocations to capital project accounts under PW Barsky dept. Materials & supplies have exceeded their yearly budget in the Warehouse dept. by \$2,565 to date; this includes a hutch & storage desk for the warehouse.
- **Environmental** - Again, things appear to be running well in environmental depts. Meter reading remains over budget in the Waterworks dept.; to date it is \$7,200 over budget. Office & postage is over in the water treatment plant by \$2,784 for chairs & shelving. Garbage Collections has used up close to the entire yearly Materials & supplies budget for the installation of the big belly garbage bins. Transfer facility is over on contracted services for the scale inspection & hauling costs have already used the yearly budget. Materials & supplies are over by \$2,273 in the 4 R Initiatives dept.
- **Health expenditures** – Health is slightly over budget due to the LOTW Cemetery transfer. To note, the yearly St. Nicholas cemetery grant was issued in April for the year. All other Health spending is based on levy to external organizations.
- **Social and Family** - expenditures are running over budget. This is mainly due to the quarterly Home for the Aged transfer; the first two of the three yearly payments have been sent out. Welfare admin benefits are sitting at \$3,710 to date and were not budgeted for. The Day Care dept. is currently over budget. It is recognized that the summer day camp is a seasonal program and the budget is reasonable for this time of year.
- **Recreation & Cultural** - Anicinabe Park is over in materials & supplies by \$4,712 for sump system, water line, toilets, sandblasting, retaining wall & picnic tables. Harbourfront insurance is over budget by \$13,026 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 mainly over budget due to parking lot sanding and 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 \$5,769.
- **Planning & Development** - Contracted services in Planning operations is over their yearly budget by \$5,000 and \$9,700 in land planning expenses. Business Enterprise Cent. are over \$9,656 in miscellaneous expenditures for office development and new computer. This was approved by Council in April, to be funded by appropriation from Northwest Bus deferred revenue. Economic development has more than doubled their yearly budget in advertising by \$21,409. Tourism is over \$2,260 in the miscellaneous budget for the year, which has accumulated from the sign at the MB border and parking charges for staff/summer students. Special events are over in contracted services by \$2,742 for snow removal which was not budgeted for.

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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Audit Committee