



## The Corporation of the Town of LaSalle

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|                     |   |                           |  |
|---------------------|---|---------------------------|--|
| <b>Date:</b>        | October 13, 2017  | <b>Report No:</b>         | FIN-29-17  |
| <b>Directed To:</b> | Members of Council  | <b>Attachments:</b>       | A: September 2017 Financial Statement<br>B: Capital Fund Analysis<br>C: Reserves, Reserve Fund, Deferred Revenue Statement<br>D: Cash & Investments Report |
| <b>Department:</b>  | Finance   | <b>Policy References:</b> | None   |
| <b>Prepared By:</b> | Dale Langlois, CPA, CA<br>Manager of Finance & Deputy Treasurer<br>Diane Hansen, Supervisor of Accounting |                           |  |
| <b>Subject:</b>     | 3 <sup>rd</sup> Quarter Report  |                           |  |

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### Purpose:

To provide a report to Members of Council detailing the financial position of the municipality as of the 3<sup>rd</sup> quarter.

### Background:

As part of the year end Auditor's recommendations, they recommended that Administration prepare quarterly reviews for Members of Council in addition to the financial statements, which are submitted to and received by Council on a monthly basis.

### Analysis and Comments:

#### Corporate Results:

| Revenue         | 2017 Budget | Actual to Sept30,2017 | Percentage of Budget | 2016 Budget | Actual to Sept30,2016 | Percentage of Budget | Actual to Dec 31,2016 |
|-----------------|-------------|-----------------------|----------------------|-------------|-----------------------|----------------------|-----------------------|
| Operating Fund  | 32,527,000  | 32,204,226            | 99.0%                | 30,176,000  | 29,800,402            | 98.8%                | 30,855,605            |
| Water Fund      | 4,762,000   | 2,887,378             | 60.6%                | 4,250,000   | 3,140,895             | 73.9%                | 4,885,085             |
| Wastewater Fund | 3,208,000   | 2,223,266             | 69.3%                | 2,989,000   | 1,999,001             | 66.9%                | 3,172,940             |
| Corporate Total | 40,497,000  | 37,314,869            | 92.1%                | 37,415,000  | 34,940,298            | 93.4%                | 38,913,629            |

| Expenditures    | 2017<br>Budget | Actual to<br>Sept30,2017 | Percentage<br>of Budget | 2016<br>Budget | Actual to<br>Sept30,2016 | Percentage<br>of Budget | Actual to<br>Dec 31,2016 |
|-----------------|----------------|--------------------------|-------------------------|----------------|--------------------------|-------------------------|--------------------------|
| Operating Fund  | 32,527,000     | 22,466,751               | 65.6%                   | 30,176,000     | 19,373,115               | 61.8%                   | 30,829,374               |
| Water Fund      | 4,762,000      | 2,354,753                | 49.5%                   | 4,250,000      | 2,797,143                | 65.8%                   | 4,883,099                |
| Wastewater Fund | 3,208,000      | 1,623,840                | 50.6%                   | 2,989,000      | 1,626,970                | 54.4%                   | 3,167,201                |
| Corporate Total | 40,497,000     | 26,445,344               | 65.3%                   | 37,415,000     | 23,797,228               | 63.6%                   | 38,879,674               |

Overall Summary:

All funds are tracking consistent with the budgets and with the prior year. Most transfers to reserves will now be completed in the 3<sup>rd</sup> quarter (previously done in the 1<sup>st</sup> quarter).

Departmental Results:

| Revenue            | 2017<br>Budget | Actual to<br>Sept30,2017 | Percentage<br>of Budget | 2016<br>Budget | Actual to<br>Sept30,2016 | Percentage<br>of Budget | Actual to<br>Dec 31,2016 |
|--------------------|----------------|--------------------------|-------------------------|----------------|--------------------------|-------------------------|--------------------------|
| Departmental Total | 32,527,000     | 32,204,226               | 99.0%                   | 30,176,000     | 29,800,402               | 98.8%                   | 30,855,605               |
| General Levy       | 29,127,100     | 29,317,774               | 100.7%                  | 27,090,200     | 27,094,486               | 100.0%                  | 27,094,929               |
| Supplementary Levy | 345,000        | 649,568                  | 188.3%                  | 345,000        | 622,787                  | 180.5%                  | 742,580                  |

Comments:

Supplementary taxes are generally billed in the 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> quarters. The activity is fairly consistent with the prior year.

|                          |         |         |        |         |         |        |         |
|--------------------------|---------|---------|--------|---------|---------|--------|---------|
| Interest/Penalties-Taxes | 275,000 | 208,902 | 76.0%  | 250,000 | 216,925 | 86.8%  | 283,136 |
| Interest Income          | 200,000 | 288,143 | 144.1% | 150,000 | 166,515 | 111.0% | 236,525 |
| EPC Income               | 540,000 | 544,968 | 100.9% | 520,000 | 529,008 | 101.7% | 529,008 |

Comments:

The Essex Power dividend is slightly higher than expected. Interest income is higher than the prior year due to higher bank account balances and recent increases in the interest rate.

| Mayor & Council    | 2017<br>Budget | Actual to<br>Sept30,2017 | Percentage<br>of Budget | 2016<br>Budget | Actual to<br>Sept30,2016 | Percentage<br>of Budget | Actual to<br>Dec 31,2016 |
|--------------------|----------------|--------------------------|-------------------------|----------------|--------------------------|-------------------------|--------------------------|
| Revenue            | 0              | 683                      | 100.0%                  | 0              | 1,088                    | 100.0%                  | 1,088                    |
| Labour Costs       | 264,500        | 199,890                  | 75.6%                   | 267,800        | 197,470                  | 73.7%                   | 242,255                  |
| Operating Costs    | 98,700         | 40,846                   | 41.4%                   | 96,700         | 29,727                   | 30.7%                   | 64,802                   |
| Departmental Total | 363,200        | 240,053                  | 66.1%                   | 364,500        | 226,110                  | 62.0%                   | 305,969                  |

Comments:

Conference/training activity is higher than the prior year period, but still tracking less than budget. No other significant variances to report.

| Finance & Administration | 2017 Budget | Actual to Sept30,2017 | Percentage of Budget | 2016 Budget | Actual to Sept30,2016 | Percentage of Budget | Actual to Dec 31,2016 |
|--------------------------|-------------|-----------------------|----------------------|-------------|-----------------------|----------------------|-----------------------|
| Revenue                  | 821,200     | 616,129               | 75.0%                | 760,300     | 546,076               | 71.8%                | 875,858               |
| Labour Costs             | 1,651,300   | 1,207,484             | 73.1%                | 1,639,300   | 1,232,107             | 75.2%                | 1,634,100             |
| Operating Costs          | 522,000     | 469,665               | 90.0%                | 501,600     | 317,056               | 63.2%                | 482,545               |
| Departmental Total       | 1,352,100   | 1,061,020             | 78.5%                | 1,380,600   | 1,003,086             | 72.7%                | 1,240,787             |

Comments:

Insurance, conferences/seminars and tax write offs are higher than the prior year period. Revenue is tracking higher than the prior year due to the increase in the monthly overhead charge from the water and wastewater departments. Overall, the department is tracking consistent with budget.

| Council Services   | 2017 Budget | Actual to Sept30,2017 | Percentage of Budget | 2016 Budget | Actual to Sept30,2016 | Percentage of Budget | Actual to Dec 31,2016 |
|--------------------|-------------|-----------------------|----------------------|-------------|-----------------------|----------------------|-----------------------|
| Revenue            | 24,800      | 24,766                | 99.9%                | 12,100      | 20,722                | 171.3%               | 30,718                |
| Labour Costs       | 843,600     | 643,256               | 76.3%                | 815,200     | 607,576               | 74.5%                | 808,114               |
| Operating Costs    | 125,800     | 41,393                | 32.9%                | 112,000     | 65,192                | 58.2%                | 91,183                |
| Departmental Total | 944,600     | 659,883               | 69.9%                | 915,100     | 652,046               | 71.3%                | 868,578               |

Comments:

Health and safety costs are less than the prior year period. Revenue is tracking higher than the prior year in the areas of business licences and marriage licences and ceremonies. Overall, the department is tracking consistent with budget.

| Financial Services | 2017 Budget | Actual to Sept30,2017 | Percentage of Budget | 2016 Budget | Actual to Sept30,2016 | Percentage of Budget | Actual to Dec 31,2016 |
|--------------------|-------------|-----------------------|----------------------|-------------|-----------------------|----------------------|-----------------------|
| Labour Costs       | 75,000      | 0                     | 0.0%                 | 0           | 0                     | 100.0%               | 0                     |
| Operating Costs    | 9,152,200   | 7,007,153             | 76.6%                | 8,237,400   | 3,999,688             | 48.6%                | 9,944,551             |
| Departmental Total | 9,227,200   | 7,007,153             | 75.9%                | 8,237,400   | 3,999,688             | 48.6%                | 9,944,551             |

Comments:

The financing of capital projects and the transfers to reserves and deferred revenue funds are completed in the 3<sup>rd</sup> and 4<sup>th</sup> quarters. No other variances to note.

| Division of IT     | 2017 Budget | Actual to Sept30,2017 | Percentage of Budget | 2016 Budget | Actual to Sept30,2016 | Percentage of Budget | Actual to Dec 31,2016 |
|--------------------|-------------|-----------------------|----------------------|-------------|-----------------------|----------------------|-----------------------|
| Labour Costs       | 440,500     | 314,911               | 71.5%                | 426,700     | 308,274               | 72.3%                | 415,117               |
| Operating Costs    | 421,500     | 365,822               | 86.8%                | 306,700     | 265,470               | 86.6%                | 308,831               |
| Departmental Total | 862,000     | 680,733               | 79.0%                | 733,400     | 573,744               | 78.2%                | 723,949               |

Comments:

The activity is consistent with the prior year period and budget. No significant variances to report.

| Fire               | 2017<br>Budget | Actual to<br>Sept30,2017 | Percentage<br>of Budget | 2016<br>Budget | Actual to<br>Sept30,2016 | Percentage<br>of Budget | Actual to<br>Dec 31,2016 |
|--------------------|----------------|--------------------------|-------------------------|----------------|--------------------------|-------------------------|--------------------------|
| Revenue            | 10,000         | 4,967                    | 49.7%                   | 8,000          | 5,907                    | 73.8%                   | 7,764                    |
| Labour Costs       | 1,893,500      | 1,314,268                | 69.4%                   | 1,774,800      | 1,276,008                | 71.9%                   | 1,805,262                |
| Operating Costs    | 580,700        | 414,302                  | 71.3%                   | 431,100        | 386,365                  | 89.6%                   | 446,335                  |
| Departmental Total | 2,464,200      | 1,723,603                | 70.0%                   | 2,197,900      | 1,656,466                | 75.4%                   | 2,243,833                |

Comments:

Station supplies are tracking significantly below budget as the phased in increase for the proposed new substation has not been utilized. No other significant variances to note.

| Police / Dispatch  | 2017<br>Budget | Actual to<br>Sept30,2017 | Percentage<br>of Budget | 2016<br>Budget | Actual to<br>Sept30,2016 | Percentage<br>of Budget | Actual to<br>Dec 31,2016 |
|--------------------|----------------|--------------------------|-------------------------|----------------|--------------------------|-------------------------|--------------------------|
| Labour Costs       | 6,681,500      | 4,592,365                | 68.7%                   | 6,529,000      | 4,732,556                | 72.5%                   | 6,306,466                |
| Departmental Total | 6,843,900      | 4,597,875                | 67.2%                   | 6,674,000      | 4,782,199                | 71.7%                   | 6,459,704                |

Comments:

Referred to the Police Services Board.

| Police Services<br>Board | 2017<br>Budget | Actual to<br>Sept30,2017 | Percentage<br>of Budget | 2016<br>Budget | Actual to<br>Sept30,2016 | Percentage<br>of Budget | Actual to<br>Dec 31,2016 |
|--------------------------|----------------|--------------------------|-------------------------|----------------|--------------------------|-------------------------|--------------------------|
| Labour Costs             | 40,500         | 27,596                   | 68.1%                   | 39,700         | 28,787                   | 72.5%                   | 39,529                   |
| Departmental Total       | 67,500         | 43,239                   | 64.1%                   | 64,400         | 36,703                   | 57.0%                   | 62,380                   |

Comments:

Referred to the Police Services Board.

| Public Works<br>Summary | 2017<br>Budget | Actual to<br>Sept30,2017 | Percentage<br>of Budget | 2016<br>Budget | Actual to<br>Sept30,2016 | Percentage<br>of Budget | Actual to<br>Dec 31,2016 |
|-------------------------|----------------|--------------------------|-------------------------|----------------|--------------------------|-------------------------|--------------------------|
| Revenue                 | 9,020,100      | 5,937,198                | 65.8%                   | 8,271,500      | 5,901,427                | 71.4%                   | 9,184,626                |
| Labour Costs            | 7,147,800      | 4,589,828                | 64.2%                   | 6,912,800      | 4,735,078                | 68.5%                   | 6,444,863                |
| Operating Costs         | 10,632,800     | 5,478,838                | 51.5%                   | 9,397,100      | 5,967,458                | 63.5%                   | 10,278,279               |
| Total Expenditures      | 17,780,600     | 10,068,665               | 56.6%                   | 16,309,900     | 10,702,536               | 65.6%                   | 16,723,142               |
| Net Department Activity | 8,760,500      | 4,131,467                | 47.2%                   | 8,038,400      | 4,801,109                | 59.7%                   | 7,538,516                |

Comments:

Refer to Appendix A for comments.

| Culture & Recreation<br>Summary | 2017<br>Budget | Actual to<br>Sept30,2017 | Percentage<br>of Budget | 2016<br>Budget | Actual to<br>Sept30,2016 | Percentage<br>of Budget | Actual to<br>Dec 31,2016 |
|---------------------------------|----------------|--------------------------|-------------------------|----------------|--------------------------|-------------------------|--------------------------|
| Revenue                         | 2,483,600      | 1,750,434                | 70.5%                   | 2,398,400      | 1,810,076                | 75.5%                   | 2,323,250                |
| Labour Costs                    | 1,866,600      | 1,356,129                | 72.7%                   | 1,744,200      | 1,268,675                | 72.7%                   | 1,624,579                |
| Operating Costs                 | 583,600        | 486,452                  | 83.4%                   | 476,200        | 344,360                  | 72.3%                   | 491,279                  |
| Total Expenditures              | 2,450,200      | 1,842,581                | 75.2%                   | 2,220,400      | 1,613,036                | 72.7%                   | 2,115,859                |
| Net Department Activity         | (33,400)       | 92,147                   | -275.9%                 | (178,000)      | (197,041)                | 110.7%                  | (207,391)                |

Comments:

Refer to Appendix B for comments.

| Development & Strategic Initiatives | 2017 Budget | Actual to Sept30,2017 | Percentage of Budget | 2016 Budget | Actual to Sept30,2016 | Percentage of Budget | Actual to Dec 31,2016 |
|-------------------------------------|-------------|-----------------------|----------------------|-------------|-----------------------|----------------------|-----------------------|
| Revenue                             | 42,500      | 150,377               | 353.8%               | 35,500      | 50,050                | 141.0%               | 60,850                |
| Labour Costs                        | 526,800     | 396,333               | 75.2%                | 508,200     | 384,426               | 75.6%                | 516,178               |
| Operating Costs                     | 90,200      | 70,182                | 77.8%                | 85,300      | 68,648                | 80.5%                | 108,661               |
| Departmental Total                  | 574,500     | 316,138               | 55.0%                | 558,000     | 403,024               | 72.2%                | 563,989               |

Comments:

Revenue related to Committee of Adjustment and Zoning applications is tracking better than budget by \$33,700. Overall the department is performing better than budget.

| Building Services                 | 2017 Budget | Actual to Sept30,2017 | Percentage of Budget | 2016 Budget | Actual to Sept30,2016 | Percentage of Budget | Actual to Dec 31,2016 |
|-----------------------------------|-------------|-----------------------|----------------------|-------------|-----------------------|----------------------|-----------------------|
| Construction Revenue              | 636,100     | 827,399               | 130.1%               | 394,500     | 667,185               | 169.1%               | 883,347               |
| Other Revenue                     | 7,800       | 14,337                | 183.8%               | 7,800       | 8,598                 | 110.2%               | 11,884                |
| Shortfall Covered by Revenue Fund | 0           | 0                     | 100.0%               | 222,800     | (0)                   | 0.0%                 | (0)                   |
| Transfer to Reserve Fund          | 0           | 363,736               | 100.0%               | 0           | 255,192               | 100.0%               | 290,111               |
| Labour Costs                      | 457,800     | 312,742               | 68.3%                | 445,900     | 310,991               | 69.7%                | 432,037               |
| Operating Costs                   | 186,100     | 165,258               | 88.8%                | 179,200     | 99,599                | 55.6%                | 173,083               |
| Departmental Total                | 0           | 0                     | 100.0%               | 0           | (10,000)              | 100.0%               | 0                     |

Comments:

Revenue generated is higher than the prior year period. Charges related to Bill 124 are recorded monthly. Any surplus is transferred to the building reserve fund and any deficit is funded from the building reserve fund per Bill 124 requirements. At the end of the 3<sup>rd</sup> quarter, a transfer to the reserve fund was made totaling \$363,735.

| Non Departmental       | 2017 Budget | Actual to Sept30,2017 | Percentage of Budget | 2016 Budget | Actual to Sept30,2016 | Percentage of Budget | Actual to Dec 31,2016 |
|------------------------|-------------|-----------------------|----------------------|-------------|-----------------------|----------------------|-----------------------|
| Conservation Authority | 246,000     | 182,053               | 74.0%                | 228,000     | 173,966               | 76.3%                | 231,954               |

Comments:

The activity is consistent with the budget.

| Protective Inspection & Control |        |        |       |        |        |        |        |
|---------------------------------|--------|--------|-------|--------|--------|--------|--------|
| Larvicide Program               | 5,000  | 2,328  | 46.6% | 2,500  | 2,711  | 108.4% | 3,309  |
| Dog Pound Facilities            | 15,000 | 0      | 0.0%  | 11,000 | 0      | 0.0%   | 10,087 |
| Animal Control Expenses         | 19,400 | 14,011 | 72.2% | 19,400 | 14,018 | 72.3%  | 18,572 |
| Spay/Neuter Vouchers            | 2,000  | 350    | 17.5% | 2,000  | 1,000  | 50.0%  | 1,650  |
| Dog Licences Revenue            | 20,000 | 19,174 | 95.9% | 20,000 | 17,932 | 89.7%  | 19,132 |

Comments:

The activity is consistent with the budget.

|                    |        |        |       |        |        |       |        |
|--------------------|--------|--------|-------|--------|--------|-------|--------|
| Emergency Measures | 31,000 | 25,808 | 83.3% | 22,000 | 16,280 | 74.0% | 16,349 |
|--------------------|--------|--------|-------|--------|--------|-------|--------|

Comments:

Expenses are higher than the prior year period due to implementation of the Everbridge mass notification system.

| Non Departmental | 2017<br>Budget | Actual to<br>Sept30,2017 | Percentage<br>of Budget | 2016<br>Budget | Actual to<br>Sept30,2016 | Percentage<br>of Budget | Actual to<br>Dec 31,2016 |
|------------------|----------------|--------------------------|-------------------------|----------------|--------------------------|-------------------------|--------------------------|
| Winter Control   | 200,000        | 161,307                  | 80.7%                   | 200,000        | 191,869                  | 95.9%                   | 159,775                  |

Comments:

This account captures the sole cost of salt with respect to winter control. Minimal snow events occurred than expected in the 1<sup>st</sup> quarter. Unused salt from 2016 (\$105,800) was transferred to 2017. At the end of each year an inventory of salt is taken.

|                 |        |        |       |        |        |       |        |
|-----------------|--------|--------|-------|--------|--------|-------|--------|
| Traffic Control | 83,000 | 35,272 | 42.5% | 69,000 | 41,015 | 59.4% | 76,399 |
|-----------------|--------|--------|-------|--------|--------|-------|--------|

Comments:

Traffic signal maintenance activity is slightly less than the prior year period.

|         |         |        |       |         |        |       |        |
|---------|---------|--------|-------|---------|--------|-------|--------|
| Transit | 286,000 | 42,484 | 14.9% | 293,000 | 40,051 | 13.7% | 59,375 |
|---------|---------|--------|-------|---------|--------|-------|--------|

Comments:

Minimal activity to date related to the LaSalle Transit. No significant variances to report. The activity is consistent with the prior year.

|                 |         |         |       |         |         |       |         |
|-----------------|---------|---------|-------|---------|---------|-------|---------|
| Street Lighting | 296,000 | 148,839 | 50.3% | 405,000 | 270,093 | 66.7% | 373,731 |
|-----------------|---------|---------|-------|---------|---------|-------|---------|

Comments:

The activity for street lighting hydro is less than the prior year period due to the Town wide LED street light conversion program in which revised hydro charges took effect July 1, 2016.

|                 |        |        |       |        |        |       |        |
|-----------------|--------|--------|-------|--------|--------|-------|--------|
| Crossing Guards | 85,200 | 48,732 | 57.2% | 84,700 | 47,490 | 56.1% | 79,609 |
|-----------------|--------|--------|-------|--------|--------|-------|--------|

Comments:

No variances to report. The activity is consistent with budget.

|                    |         |         |       |         |         |       |         |
|--------------------|---------|---------|-------|---------|---------|-------|---------|
| Garbage Collection | 590,000 | 436,422 | 74.0% | 560,000 | 412,842 | 73.7% | 611,161 |
| Garbage Disposal   | 880,000 | 519,916 | 59.1% | 845,000 | 584,944 | 69.2% | 880,438 |

Comments:

Invoices from the County for landfill use are one month behind.

|                      |        |   |      |        |      |       |      |
|----------------------|--------|---|------|--------|------|-------|------|
| Weed Cutting Expense | 25,000 | 0 | 0.0% | 25,000 | 0    | 0.0%  | 0    |
| Weed Cutting Revenue | 25,000 | 0 | 0.0% | 25,000 | (32) | -0.1% | (32) |

Comments:

No significant variances to report. The activity is consistent with the prior year.

**Recommendations:**

- That Council receive the 3<sup>rd</sup> quarter report as presented.

If you have any further questions, please do not hesitate to contact the author(s) of this report.

Respectfully,



Dale Langlois, CPA, CA  
Manager of Finance & Deputy Treasurer

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Diane Hansen  
Supervisor of Accounting

| Reviewed by: |         |       |                           |          |                         |          |      |
|--------------|---------|-------|---------------------------|----------|-------------------------|----------|------|
| CAO          | Finance | Clerk | Environmental<br>Services | Planning | Culture &<br>Recreation | Building | Fire |

Cc. All Departments, Boards and Services (Town of LaSalle)

**Appendix A**  
**Public Works – Divisional Activity**

| Public Works Summary    | 2017 Budget | Actual to Sept30,2017 | Percentage of Budget | 2016 Budget | Actual to Sept30,2016 | Percentage of Budget | Actual to Dec 31,2016 |
|-------------------------|-------------|-----------------------|----------------------|-------------|-----------------------|----------------------|-----------------------|
| Revenue                 | 9,020,100   | 5,937,198             | 65.8%                | 8,271,500   | 5,901,427             | 71.4%                | 9,184,626             |
| Labour Costs            | 7,147,800   | 4,589,828             | 64.2%                | 6,912,800   | 4,735,078             | 68.5%                | 6,444,863             |
| Operating Costs         | 10,632,800  | 5,478,838             | 51.5%                | 9,397,100   | 5,967,458             | 63.5%                | 10,278,279            |
| Total Expenditures      | 17,780,600  | 10,068,665            | 56.6%                | 16,309,900  | 10,702,536            | 65.6%                | 16,723,142            |
| Net Department Activity | 8,760,500   | 4,131,467             | 47.2%                | 8,038,400   | 4,801,109             | 59.7%                | 7,538,516             |

Comments:

Overall, the activity of this department is slightly less than budget and the prior year.

| Public Works Corporate | 2017 Budget | Actual to Sept30,2017 | Percentage of Budget | 2016 Budget | Actual to Sept30,2016 | Percentage of Budget | Actual to Dec 31,2016 |
|------------------------|-------------|-----------------------|----------------------|-------------|-----------------------|----------------------|-----------------------|
| Revenue                | 975,700     | 741,542               | 76.0%                | 969,600     | 700,110               | 72.2%                | 1,037,733             |
| Labour Costs           | 1,103,600   | 768,887               | 69.7%                | 1,093,600   | 738,045               | 67.5%                | 1,000,026             |
| Operating Costs        | 466,500     | 408,723               | 87.6%                | 449,400     | 401,396               | 89.3%                | 456,076               |
| Departmental Total     | 594,400     | 436,068               | 73.4%                | 573,400     | 439,332               | 76.6%                | 418,369               |

Comments:

The overall activity of this division is slightly less than the prior year period. Labour is slightly higher than the prior year period. The conference/training expense is less than the prior year period. Revenue is tracking higher than the prior year due to the increase in the monthly overhead charge from the water and wastewater departments

| Roads / Drainage   | 2017 Budget | Actual to Sept30,2017 | Percentage of Budget | 2016 Budget | Actual to Sept30,2016 | Percentage of Budget | Actual to Dec 31,2016 |
|--------------------|-------------|-----------------------|----------------------|-------------|-----------------------|----------------------|-----------------------|
| Revenue            | 0           | 12,124                | 100.0%               | 0           | 0                     | 0.0%                 | 0                     |
| Labour Costs       | 1,118,600   | 622,220               | 55.6%                | 1,077,000   | 724,457               | 67.3%                | 978,016               |
| Operating Costs    | 499,300     | 206,863               | 41.4%                | 454,300     | 323,723               | 71.3%                | 448,509               |
| Departmental Total | 1,617,900   | 816,959               | 50.5%                | 1,531,300   | 1,048,180             | 68.5%                | 1,426,525             |

Comments:

The activity in this division is less than the prior year period. New divisions (Drainage and Storm Sewers, below) were created in June to capture labour costs more accurately. At year end a review will be undertaken to allocate the appropriate budget amounts from this division to these new divisions.

| Drainage           | 2017 Budget | Actual to Sept30,2017 | Percentage of Budget | 2016 Budget | Actual to Sept30,2016 | Percentage of Budget | Actual to Dec 31,2016 |
|--------------------|-------------|-----------------------|----------------------|-------------|-----------------------|----------------------|-----------------------|
| Labour Costs       | 0           | 135,606               | 100.0%               | 0           | 0                     | 100.0%               | 0                     |
| Departmental Total | 0           | 135,606               | 100.0%               | 0           | 0                     | 100.0%               | 0                     |

Comments:

This new division was created in June to capture labour costs more accurately. At year end a review will be undertaken to allocate the appropriate budget amounts from the Roads division.

**Appendix A**  
**Public Works – Divisional Activity**

| Storm Sewers       | 2017<br>Budget | Actual to<br>Sept30,2017 | Percentage<br>of Budget | 2016<br>Budget | Actual to<br>Sept30,2016 | Percentage<br>of Budget | Actual to<br>Dec 31,2016 |
|--------------------|----------------|--------------------------|-------------------------|----------------|--------------------------|-------------------------|--------------------------|
| Labour Costs       | 0              | 32,128                   | 100.0%                  | 0              | 0                        | 100.0%                  | 0                        |
| Departmental Total | 0              | 32,128                   | 100.0%                  | 0              | 0                        | 100.0%                  | 0                        |

Comments:

This new division was created in June to capture labour costs more accurately. At year end a review will be undertaken to allocate the appropriate budget amounts from the Roads division.

| Facilities & Fleet | 2017<br>Budget | Actual to<br>Sept30,2017 | Percentage<br>of Budget | 2016<br>Budget | Actual to<br>Sept30,2016 | Percentage<br>of Budget | Actual to<br>Dec 31,2016 |
|--------------------|----------------|--------------------------|-------------------------|----------------|--------------------------|-------------------------|--------------------------|
| Revenue            | (45,400)       | (30,895)                 | 68.1%                   | (37,400)       | (31,248)                 | 83.6%                   | (45,483)                 |
| Labour Costs       | 1,398,700      | 949,913                  | 67.9%                   | 1,356,900      | 921,226                  | 67.9%                   | 1,288,749                |
| Operating Costs    | 2,501,000      | 1,562,767                | 62.5%                   | 2,084,600      | 1,497,707                | 71.8%                   | 2,168,258                |
| Departmental Total | 3,854,300      | 2,481,785                | 64.4%                   | 3,404,100      | 2,387,685                | 70.1%                   | 3,411,524                |

Comments:

The transfer to reserves (\$215,000) will be completed in the 3<sup>rd</sup> quarter. The overall activity of this division is less than the prior year period.

| Parks              | 2017<br>Budget | Actual to<br>Sept30,2017 | Percentage<br>of Budget | 2016<br>Budget | Actual to<br>Sept30,2016 | Percentage<br>of Budget | Actual to<br>Dec 31,2016 |
|--------------------|----------------|--------------------------|-------------------------|----------------|--------------------------|-------------------------|--------------------------|
| Revenue            | 29,000         | 41,993                   | 144.8%                  | 25,500         | 30,173                   | 118.3%                  | 43,385                   |
| Labour Costs       | 689,000        | 463,943                  | 67.3%                   | 676,400        | 484,504                  | 71.6%                   | 624,949                  |
| Operating Costs    | 416,000        | 122,065                  | 29.3%                   | 347,400        | 139,184                  | 40.1%                   | 281,734                  |
| Departmental Total | 1,076,000      | 544,014                  | 50.6%                   | 998,300        | 593,516                  | 59.5%                   | 863,299                  |

Comments:

The activity in this division is consistent with budget and will begin to see more activity in the 4<sup>th</sup> quarter. Labour is less than budget due to a vacant position.

| Water              | 2017<br>Budget | Actual to<br>Sept30,2017 | Percentage<br>of Budget | 2016<br>Budget | Actual to<br>Sept30,2016 | Percentage<br>of Budget | Actual to<br>Dec 31,2016 |
|--------------------|----------------|--------------------------|-------------------------|----------------|--------------------------|-------------------------|--------------------------|
| Revenue            | 4,762,000      | 2,887,378                | 60.6%                   | 4,250,000      | 3,140,895                | 73.9%                   | 4,885,085                |
| Labour Costs       | 951,900        | 570,850                  | 60.0%                   | 916,400        | 640,244                  | 69.9%                   | 876,945                  |
| Operating Costs    | 3,810,100      | 1,783,902                | 46.8%                   | 3,333,600      | 2,156,899                | 64.7%                   | 4,006,154                |
| Departmental Total | 0              | (532,625)                | 100.0%                  | 0              | (343,752)                | 100.0%                  | (1,985)                  |

Comments:

Commencing January 1, 2017, the Town is now issuing water/sewer bills (commercial-monthly and residential-quarterly). The third quarterly bills will be issued in October. Invoices from Enwin for water purchased are two months behind. Any surpluses at the end of the year are transferred to the water reserve for future water related capital projects.

**Appendix A**  
**Public Works – Divisional Activity**

| Wastewater         | 2017<br>Budget | Actual to<br>Sept30,2017 | Percentage<br>of Budget | 2016<br>Budget | Actual to<br>Sept30,2016 | Percentage<br>of Budget | Actual to<br>Dec 31,2016 |
|--------------------|----------------|--------------------------|-------------------------|----------------|--------------------------|-------------------------|--------------------------|
| Revenue            | 3,208,000      | 2,223,266                | 69.3%                   | 2,989,000      | 1,999,001                | 66.9%                   | 3,172,940                |
| Labour Costs       | 268,100        | 229,322                  | 85.5%                   | 261,200        | 178,421                  | 68.3%                   | 249,653                  |
| Operating Costs    | 2,939,900      | 1,394,518                | 47.4%                   | 2,727,800      | 1,448,549                | 53.1%                   | 2,917,547                |
| Departmental Total | 0              | (599,425)                | 100.0%                  | 0              | (372,031)                | 100.0%                  | (5,739)                  |

Comments:

Commencing January 1, 2017, the Town is now issuing water/sewer bills (commercial-monthly and residential-quarterly). The third quarterly bills will be issued in October. The invoices from Windsor for sewage treatment costs are several months behind. Any surpluses at the end of the year are transferred to the wastewater reserve for future wastewater capital projects.

**Appendix B**  
**Culture and Recreation – Divisional Activity**

| Culture & Recreation Summary | 2017 Budget | Actual to Sept30,2017 | Percentage of Budget | 2016 Budget | Actual to Sept30,2016 | Percentage of Budget | Actual to Dec 31,2016 |
|------------------------------|-------------|-----------------------|----------------------|-------------|-----------------------|----------------------|-----------------------|
| Revenue                      | 2,483,600   | 1,750,434             | 70.5%                | 2,398,400   | 1,810,076             | 75.5%                | 2,323,250             |
| Labour Costs                 | 1,866,600   | 1,356,129             | 72.7%                | 1,744,200   | 1,268,675             | 72.7%                | 1,624,579             |
| Operating Costs              | 583,600     | 486,452               | 83.4%                | 476,200     | 344,360               | 72.3%                | 491,279               |
| Total Expenditures           | 2,450,200   | 1,842,581             | 75.2%                | 2,220,400   | 1,613,036             | 72.7%                | 2,115,859             |
| Net Department Activity      | (33,400)    | 92,147                | -275.9%              | (178,000)   | (197,041)             | 110.7%               | (207,391)             |

Comments:

Overall, the department is performing below budget and the prior year period.

| Culture & Recreation Corporate | 2017 Budget | Actual to Sept30,2017 | Percentage of Budget | 2016 Budget | Actual to Sept30,2016 | Percentage of Budget | Actual to Dec 31,2016 |
|--------------------------------|-------------|-----------------------|----------------------|-------------|-----------------------|----------------------|-----------------------|
| Revenue                        | 85,200      | 72,498                | 85.1%                | 78,100      | 72,868                | 93.3%                | 87,631                |
| Labour Costs                   | 876,800     | 585,315               | 66.8%                | 854,200     | 569,571               | 66.7%                | 740,271               |
| Operating Costs                | 263,100     | 215,873               | 82.0%                | 171,500     | 140,879               | 82.1%                | 202,430               |
| Departmental Total             | 1,054,700   | 728,689               | 69.1%                | 947,600     | 637,582               | 67.3%                | 855,071               |

Comments:

Labour is less than budget due to a vacant position filled in the 2<sup>nd</sup> quarter. Marketing/promotion expense is less than the prior year period. Revenue is less than budget and the prior year period.

| Culture & Recreation Community Programs | 2017 Budget | Actual to Sept30,2017 | Percentage of Budget | 2016 Budget | Actual to Sept30,2016 | Percentage of Budget | Actual to Dec 31,2016 |
|---|-------------|-----------------------|----------------------|-------------|-----------------------|----------------------|-----------------------|
| Revenue                                 | 342,800     | 347,617               | 101.4%               | 318,900     | 293,391               | 92.0%                | 305,061               |
| Labour Costs                            | 214,700     | 225,543               | 105.1%               | 182,200     | 195,419               | 107.3%               | 205,565               |
| Operating Costs                         | 31,900      | 23,329                | 73.1%                | 31,900      | 19,672                | 61.7%                | 24,164                |
| Departmental Total                      | (96,200)    | (98,745)              | 102.7%               | (104,800)   | (78,300)              | 74.7%                | (75,332)              |

Comments:

The division is tracking better than budget and the prior year period.

**Appendix B**  
**Culture and Recreation – Divisional Activity**

| Culture & Recreation Cultural Programs | 2017 Budget | Actual to Sept30,2017 | Percentage of Budget | 2016 Budget | Actual to Sept30,2016 | Percentage of Budget | Actual to Dec 31,2016 |
|--|-------------|-----------------------|----------------------|-------------|-----------------------|----------------------|-----------------------|
| Revenue                                | 8,100       | 2,166                 | 26.7%                | 8,100       | 2,583                 | 31.9%                | 8,740                 |
| Operating Costs                        | 41,000      | 31,313                | 76.4%                | 41,000      | 15,618                | 38.1%                | 26,863                |
| Departmental Total                     | 32,900      | 29,147                | 88.6%                | 32,900      | 13,035                | 39.6%                | 18,123                |

Comments:

The contribution to the Craft Beer Festival was completed in the 3<sup>rd</sup> quarter. Canada 150 celebrations and Kylie Masse event took place in the 3<sup>rd</sup> quarter.

| Culture & Recreation Hospitality | 2017 Budget | Actual to Sept30,2017 | Percentage of Budget | 2016 Budget | Actual to Sept30,2016 | Percentage of Budget | Actual to Dec 31,2016 |
|----------------------------------|-------------|-----------------------|----------------------|-------------|-----------------------|----------------------|-----------------------|
| Revenue                          | 245,600     | 160,100               | 65.2%                | 227,900     | 147,151               | 64.6%                | 223,022               |
| Labour Costs                     | 72,500      | 74,300                | 102.5%               | 71,500      | 54,931                | 76.8%                | 81,904                |
| Operating Costs                  | 100,800     | 64,414                | 63.9%                | 97,300      | 67,623                | 69.5%                | 115,441               |
| Departmental Total               | (72,300)    | (21,385)              | 29.6%                | (59,100)    | (24,596)              | 41.6%                | (25,677)              |

Comments:

The hospitality concession activity is tracking less than budget. A review will be undertaken regarding outdoor concession activity related to the splash pad operation.

| Vollmer Centre Arenas | 2017 Budget | Actual to Sept30,2017 | Percentage of Budget | 2016 Budget | Actual to Sept30,2016 | Percentage of Budget | Actual to Dec 31,2016 |
|-----------------------|-------------|-----------------------|----------------------|-------------|-----------------------|----------------------|-----------------------|
| Revenue               | 851,300     | 512,444               | 60.2%                | 843,100     | 490,804               | 58.2%                | 789,916               |
| Operating Costs       | 19,800      | 45,009                | 227.3%               | 7,500       | 16,160                | 215.5%               | 16,160                |
| Departmental Total    | (831,500)   | (467,435)             | 56.2%                | (835,600)   | (474,644)             | 56.8%                | (773,756)             |

Comments:

At the end of the 3<sup>rd</sup> quarter, revenue for Session A (Jan-Mar) is less than budget by \$13,100, Session B (Apr-June) is less than budget by \$16,300 and Session C (July-Aug) better than budget by \$3,500. Equipment repairs and maintenance is over budget by \$25,200.

**Appendix B**  
**Culture and Recreation – Divisional Activity**

| Vollmer Centre Aquatic Centre | 2017 Budget | Actual to Sept30,2017 | Percentage of Budget | 2016 Budget | Actual to Sept30,2016 | Percentage of Budget | Actual to Dec 31,2016 |
|-------------------------------|-------------|-----------------------|----------------------|-------------|-----------------------|----------------------|-----------------------|
| Revenue                       | 584,200     | 396,402               | 67.9%                | 513,200     | 527,582               | 102.8%               | 561,789               |
| Labour Costs                  | 467,900     | 298,982               | 63.9%                | 409,100     | 286,303               | 70.0%                | 383,968               |
| Operating Costs               | 75,000      | 57,135                | 76.2%                | 70,000      | 39,269                | 56.1%                | 58,936                |
| Departmental Total            | (41,300)    | (40,284)              | 97.5%                | (34,100)    | (202,010)             | 592.4%               | (118,885)             |

Comments:

The pool was closed for maintenance (complete repairs to the air handling system, pool liner, general cleaning and painting) from August 26 to October 9. The operation of the outdoor pool was extended through the month of September (weather permitting) to offer alternative options for pool users. Labour is tracking slightly less than the prior year period. Equipment repairs and materials/supplies purchased are higher than the prior year period. Revenue is also tracking less than budget due to the pool closure.

| Vollmer Centre Fitness Centre | 2017 Budget | Actual to Sept30,2017 | Percentage of Budget | 2016 Budget | Actual to Sept30,2016 | Percentage of Budget | Actual to Dec 31,2016 |
|-------------------------------|-------------|-----------------------|----------------------|-------------|-----------------------|----------------------|-----------------------|
| Revenue                       | 328,000     | 225,243               | 68.7%                | 381,500     | 240,443               | 63.0%                | 311,970               |
| Labour Costs                  | 207,100     | 138,618               | 66.9%                | 202,000     | 136,375               | 67.5%                | 186,795               |
| Operating Costs               | 50,000      | 49,175                | 98.3%                | 55,000      | 43,634                | 79.3%                | 45,781                |
| Departmental Total            | (70,900)    | (37,450)              | 52.8%                | (124,500)   | (60,434)              | 48.5%                | (79,394)              |

Comments:

Revenue is slightly better than the prior year period.

| LaSalle Outdoor Pool | 2017 Budget | Actual to Sept30,2017 | Percentage of Budget | 2016 Budget | Actual to Sept30,2016 | Percentage of Budget | Actual to Dec 31,2016 |
|----------------------|-------------|-----------------------|----------------------|-------------|-----------------------|----------------------|-----------------------|
| Revenue              | 38,400      | 33,964                | 88.5%                | 27,600      | 35,254                | 127.7%               | 35,121                |
| Labour Costs         | 27,600      | 33,369                | 120.9%               | 25,200      | 26,076                | 103.5%               | 26,076                |
| Operating Costs      | 2,000       | 204                   | 10.2%                | 2,000       | 1,505                 | 75.2%                | 1,505                 |
| Departmental Total   | (8,800)     | (391)                 | 4.4%                 | (400)       | (7,672)               | 1918.1%              | (7,540)               |

Comments:

The outdoor pool is open July through August. This year the operation of the outdoor pool was extended through the month of September (weather permitting) to offer alternative options for pool users as the Vollmer Complex pool was closed for maintenance from August 26 to October 9. The activity of the outdoor pool is less than expected.

TOWN OF LASALLE  
FINANCIAL STATEMENT  
SEPTEMBER 30, 2017

|                           | 2017<br>Budget | 2017<br>YTD Actual<br>September | \$ VARIANCE<br>Budget to<br>Actual | 2017 %<br>Budget to<br>Actual | 2016<br>Budget | 2016<br>YTD Actual<br>September | 2016 %<br>Budget to<br>Actual | 2016<br>YTD Actual<br>December |
|---------------------------|----------------|---------------------------------|------------------------------------|-------------------------------|----------------|---------------------------------|-------------------------------|--------------------------------|
| <b>Revenues</b>           |                |                                 |                                    |                               |                |                                 |                               |                                |
| General Levy              | (29,127,100)   | (29,317,773.83)                 | (190,673.83)                       | 100.7%                        | (27,090,200)   | (27,094,486.33)                 | 100.0%                        | (27,094,928.84)                |
| Supplementary Levy        | (345,000)      | (649,567.63)                    | (304,567.63)                       | 188.3%                        | (345,000)      | (622,786.88)                    | 180.5%                        | (742,580.23)                   |
| Local Improvements        | (19,300)       | (19,266.08)                     | 33.92                              | 99.8%                         | (18,100)       | (12,472.68)                     | 68.9%                         | (12,472.68)                    |
| Payments in Lieu of Taxes | (41,900)       | (41,640.79)                     | 259.21                             | 99.4%                         | (47,800)       | (47,844.27)                     | 100.1%                        | (47,844.27)                    |
| Other Revenues            | (2,993,700)    | (2,175,977.26)                  | 817,722.74                         | 72.7%                         | (2,674,900)    | (2,022,811.62)                  | 75.6%                         | (2,957,778.70)                 |
| Revenues                  | (32,527,000)   | (32,204,225.59)                 | 322,774.41                         | 99.0%                         | (30,176,000)   | (29,800,401.78)                 | 98.8%                         | (30,855,604.72)                |

**Expenditures**

**Mayor & Council**

|                         |         |            |              |        |         |            |        |            |
|-------------------------|---------|------------|--------------|--------|---------|------------|--------|------------|
| Wages/Benefits          | 264,500 | 199,889.82 | (64,610.18)  | 75.6%  | 267,800 | 197,469.77 | 73.7%  | 242,254.52 |
| Administrative Expenses | 35,500  | 8,408.74   | (27,091.26)  | 23.7%  | 31,500  | 12,527.29  | 39.8%  | 34,310.27  |
| Personnel Expenses      | 39,200  | 25,309.04  | (13,890.96)  | 64.6%  | 39,200  | 10,215.99  | 26.1%  | 11,484.71  |
| Program Services        | 24,000  | 7,127.76   | (16,872.24)  | 29.7%  | 26,000  | 6,984.21   | 26.9%  | 19,007.37  |
| Expenditures            | 363,200 | 240,735.36 | (122,464.64) | 66.3%  | 364,500 | 227,197.26 | 62.3%  | 307,056.87 |
| Other Revenues          | 0       | (682.74)   | (682.74)     | 100.0% | 0       | (1,087.59) | 100.0% | (1,087.59) |
| Mayor & Council         | 363,200 | 240,052.62 | (123,147.38) | 66.1%  | 364,500 | 226,109.67 | 62.0%  | 305,969.28 |

**Finance & Administration**

|                          |           |              |              |        |           |              |       |              |
|--------------------------|-----------|--------------|--------------|--------|-----------|--------------|-------|--------------|
| Wages/Benefits           | 1,651,300 | 1,207,484.34 | (443,815.66) | 73.1%  | 1,639,300 | 1,232,106.72 | 75.2% | 1,634,099.68 |
| Administrative Expenses  | 163,300   | 145,464.51   | (17,835.49)  | 89.1%  | 158,400   | 94,932.82    | 59.9% | 103,503.89   |
| Personnel Expenses       | 36,500    | 38,584.23    | 2,084.23     | 105.7% | 36,000    | 26,802.09    | 74.5% | 30,186.14    |
| Program Services         | 322,200   | 285,616.16   | (36,583.84)  | 88.7%  | 307,200   | 195,320.70   | 63.6% | 348,855.16   |
| Expenditures             | 2,173,300 | 1,677,149.24 | (496,150.76) | 77.2%  | 2,140,900 | 1,549,162.33 | 72.4% | 2,116,644.87 |
| Other Revenues           | (821,200) | (616,128.95) | 205,071.05   | 75.0%  | (760,300) | (546,076.28) | 71.8% | (875,857.73) |
| Finance & Administration | 1,352,100 | 1,061,020.29 | (291,079.71) | 78.5%  | 1,380,600 | 1,003,086.05 | 72.7% | 1,240,787.14 |

**Council Services**

|                         |          |             |              |        |          |             |        |             |
|-------------------------|----------|-------------|--------------|--------|----------|-------------|--------|-------------|
| Wages/Benefits          | 843,600  | 643,255.75  | (200,344.25) | 76.3%  | 815,200  | 607,576.23  | 74.5%  | 808,113.87  |
| Administrative Expenses | 25,200   | 8,070.30    | (17,129.70)  | 32.0%  | 23,300   | 10,762.69   | 46.2%  | 13,642.27   |
| Personnel Expenses      | 45,300   | 20,193.02   | (25,106.98)  | 44.6%  | 40,000   | 27,259.22   | 68.2%  | 34,143.03   |
| Program Services        | 55,300   | 13,130.01   | (42,169.99)  | 23.7%  | 48,700   | 27,170.13   | 55.8%  | 41,027.71   |
| Transfers to Own Funds  | 0        | 0.00        | 0.00         | 100.0% | 0        | 0.00        | 100.0% | 2,369.72    |
| Expenditures            | 969,400  | 684,649.08  | (284,750.92) | 70.6%  | 927,200  | 672,768.27  | 72.6%  | 899,296.60  |
| Other Revenues          | (24,800) | (24,766.40) | 33.60        | 99.9%  | (12,100) | (20,722.05) | 171.3% | (30,718.42) |
| Council Services        | 944,600  | 659,882.68  | (284,717.32) | 69.9%  | 915,100  | 652,046.22  | 71.3%  | 868,578.18  |

**Financial Services**

|                                  |           |              |                |       |           |              |        |              |
|----------------------------------|-----------|--------------|----------------|-------|-----------|--------------|--------|--------------|
| Wages/Benefits                   | 75,000    | 0.00         | (75,000.00)    | 0.0%  | 0         | 0.00         | 100.0% | 0.00         |
| Long Term Debt Capital Financing | 1,964,200 | 1,544,717.10 | (419,482.90)   | 78.6% | 1,964,200 | 1,544,717.10 | 78.6%  | 1,964,173.50 |
| Long Term Debt Charges           | 19,300    | 16,046.01    | (3,253.99)     | 83.1% | 18,100    | 9,252.61     | 51.1%  | 12,472.68    |
| Program Services                 | 160,000   | 46,192.16    | (113,807.84)   | 0.0%  | 104,000   | 128,867.60   | 0.0%   | 153,227.90   |
| Transfers to Own Funds           | 7,008,700 | 5,400,197.68 | (1,608,502.32) | 77.1% | 6,151,100 | 2,316,850.68 | 37.7%  | 7,814,676.49 |
| Financial Services               | 9,227,200 | 7,007,152.95 | (2,220,047.05) | 75.9% | 8,237,400 | 3,999,687.99 | 48.6%  | 9,944,550.57 |

**Division of IT (DoIT)**

|                         |         |            |              |        |         |            |        |            |
|-------------------------|---------|------------|--------------|--------|---------|------------|--------|------------|
| Wages/Benefits          | 440,500 | 314,910.70 | (125,589.30) | 71.5%  | 426,700 | 308,273.85 | 72.3%  | 415,117.18 |
| Administrative Expenses | 262,500 | 214,666.08 | (47,833.92)  | 81.8%  | 198,700 | 159,880.92 | 80.5%  | 200,120.11 |
| Personnel Expenses      | 9,000   | 1,155.72   | (7,844.28)   | 12.8%  | 8,000   | 5,589.30   | 69.9%  | 8,711.36   |
| Transfers to Own Funds  | 150,000 | 150,000.00 | 0.00         | 100.0% | 100,000 | 100,000.00 | 100.0% | 100,000.00 |
| Financial Services      | 862,000 | 680,732.50 | (181,267.50) | 79.0%  | 733,400 | 573,744.07 | 78.2%  | 723,948.65 |

**Fire**

|                            |           |              |              |        |           |              |        |              |
|----------------------------|-----------|--------------|--------------|--------|-----------|--------------|--------|--------------|
| Wages/Benefits             | 1,893,500 | 1,314,267.81 | (579,232.19) | 69.4%  | 1,774,800 | 1,276,008.29 | 71.9%  | 1,805,261.81 |
| Administrative Expenses    | 56,600    | 25,257.47    | (31,342.53)  | 44.6%  | 23,700    | 25,051.85    | 105.7% | 31,388.73    |
| Personnel Expenses         | 107,500   | 92,273.94    | (15,226.06)  | 85.8%  | 88,000    | 77,498.29    | 88.1%  | 87,666.67    |
| Vehicle/Equipment Expenses | 119,600   | 79,732.54    | (39,867.46)  | 66.7%  | 103,400   | 75,810.78    | 73.3%  | 110,143.44   |
| Program Services           | 93,000    | 13,037.81    | (79,962.19)  | 14.0%  | 16,000    | 8,003.86     | 50.0%  | 17,136.60    |
| Transfers to Own Funds     | 204,000   | 204,000.00   | 0.00         | 100.0% | 200,000   | 200,000.00   | 100.0% | 200,000.00   |
| Expenditures               | 2,474,200 | 1,728,569.57 | (745,630.43) | 69.9%  | 2,205,900 | 1,662,373.07 | 75.4%  | 2,251,597.25 |
| Other Revenues             | (10,000)  | (4,966.73)   | 5,033.27     | 49.7%  | (8,000)   | (5,906.69)   | 73.8%  | (7,764.49)   |
| Fire                       | 2,464,200 | 1,723,602.84 | (740,597.16) | 70.0%  | 2,197,900 | 1,656,466.38 | 75.4%  | 2,243,832.76 |

TOWN OF LASALLE  
FINANCIAL STATEMENT  
SEPTEMBER 30, 2017

|   | 2017<br>Budget | 2017<br>YTD Actual<br>September | \$ VARIANCE<br>Budget to<br>Actual | 2017 %<br>Budget to<br>Actual | 2016<br>Budget | 2016<br>YTD Actual<br>September | 2016 %<br>Budget to<br>Actual | 2016<br>YTD Actual<br>December |
|---|----------------|---------------------------------|------------------------------------|-------------------------------|----------------|---------------------------------|-------------------------------|--------------------------------|
| <b><u>Police / Dispatch</u></b>                   |                |                                 |                                    |                               |                |                                 |                               |                                |
| Wages/Benefits                                    | 6,681,500      | 4,592,365.09                    | (2,089,134.91)                     | 68.7%                         | 6,529,000      | 4,732,555.82                    | 72.5%                         | 6,306,466.37                   |
| Administrative Expenses                           | 171,900        | 121,354.73                      | (50,545.27)                        | 70.6%                         | 173,800        | 138,864.08                      | 79.9%                         | 174,446.27                     |
| Personnel Expenses                                | 116,000        | 78,453.04                       | (37,546.96)                        | 67.6%                         | 105,000        | 86,125.89                       | 82.0%                         | 114,049.78                     |
| Facility Expenses                                 | 160,000        | 105,722.12                      | (54,277.88)                        | 66.1%                         | 157,200        | 105,259.69                      | 67.0%                         | 155,470.48                     |
| Vehicle/Equipment Expenses                        | 136,900        | 85,255.44                       | (51,644.56)                        | 62.3%                         | 143,100        | 80,176.67                       | 56.0%                         | 126,958.02                     |
| Program Services                                  | 138,000        | 99,354.41                       | (38,645.59)                        | 72.0%                         | 131,500        | 138,217.54                      | 105.1%                        | 209,850.46                     |
| Transfers to Own Funds                            | 76,000         | 67,151.12                       | (8,848.88)                         | 88.4%                         | 40,000         | 35,531.76                       | 88.8%                         | 35,531.76                      |
| Expenditures                                      | 7,480,300      | 5,149,655.95                    | (2,330,644.05)                     | 68.8%                         | 7,279,600      | 5,316,731.45                    | 73.0%                         | 7,122,773.14                   |
| Grants  | (52,000)       | (54,155.67)                     | (2,155.67)                         | 104.2%                        | (44,700)       | (54,689.05)                     | 122.4%                        | (52,969.41)                    |
| Other Revenues                                    | (584,400)      | (497,625.44)                    | 86,774.56                          | 85.2%                         | (560,900)      | (479,843.76)                    | 85.6%                         | (610,100.10)                   |
| Police / Dispatch                                 | 6,843,900      | 4,597,874.84                    | (2,246,025.16)                     | 67.2%                         | 6,674,000      | 4,782,198.64                    | 71.7%                         | 6,459,703.63                   |
| <b><u>Police Services Board</u></b>               |                |                                 |                                    |                               |                |                                 |                               |                                |
| Wages/Benefits                                    | 40,500         | 27,595.91                       | (12,904.09)                        | 68.1%                         | 39,700         | 28,787.30                       | 72.5%                         | 39,529.13                      |
| Administrative Expenses                           | 17,300         | 4,090.26                        | (13,209.74)                        | 23.6%                         | 16,600         | 4,822.79                        | 29.1%                         | 12,994.27                      |
| Personnel Expenses                                | 8,700          | 2,854.37                        | (5,845.63)                         | 32.8%                         | 7,100          | 3,103.40                        | 43.7%                         | 3,117.99                       |
| Program Services                                  | 1,000          | 8,698.95                        | 7,698.95                           | 869.9%                        | 1,000          | 0.00                            | 0.0%                          | 6,738.51                       |
| Expenditures                                      | 67,500         | 43,239.49                       | (24,260.51)                        | 64.1%                         | 64,400         | 36,713.49                       | 57.0%                         | 62,379.90                      |
| Other Revenues                                    | 0              | 0.00                            | 0.00                               | 100.0%                        | 0              | (10.00)                         | 100.0%                        | 0.00                           |
| Police Services Board                             | 67,500         | 43,239.49                       | (24,260.51)                        | 64.1%                         | 64,400         | 36,703.49                       | 57.0%                         | 62,379.90                      |
| <b><u>Conservation Authority</u></b>              |                |                                 |                                    |                               |                |                                 |                               |                                |
| Program Services                                  | 246,000        | 182,052.75                      | (63,947.25)                        | 74.0%                         | 228,000        | 173,965.50                      | 76.3%                         | 231,954.00                     |
| <b><u>Protective Inspection &amp; Control</u></b> |                |                                 |                                    |                               |                |                                 |                               |                                |
| Program Services                                  | 41,400         | 16,689.07                       | (24,710.93)                        | 40.3%                         | 34,900         | 17,728.73                       | 50.8%                         | 33,617.89                      |
| Other Revenues                                    | (20,000)       | (19,174.00)                     | 826.00                             | 95.9%                         | (20,000)       | (17,932.00)                     | 89.7%                         | (19,132.00)                    |
| Protective Inspection & Control                   | 21,400         | (2,484.93)                      | (23,884.93)                        | -11.6%                        | 14,900         | (203.27)                        | -1.4%                         | 14,485.89                      |
| <b><u>Emergency Measures</u></b>                  |                |                                 |                                    |                               |                |                                 |                               |                                |
| Program Services                                  | 31,000         | 25,808.44                       | (5,191.56)                         | 83.3%                         | 22,000         | 16,280.23                       | 74.0%                         | 16,348.93                      |
| <b><u>Public Works Summary</u></b>                |                |                                 |                                    |                               |                |                                 |                               |                                |
| Wages/Benefits                                    | 7,147,800      | 4,589,827.70                    | (2,557,972.30)                     | 64.2%                         | 6,912,800      | 4,735,078.47                    | 68.5%                         | 6,444,862.69                   |
| Long Term Debt                                    | 412,000        | 205,976.73                      | (206,023.27)                       | 50.0%                         | 412,000        | 205,976.73                      | 50.0%                         | 411,953.46                     |
| Administrative Expenses                           | 351,000        | 327,997.74                      | (23,002.26)                        | 93.5%                         | 334,900        | 312,139.66                      | 93.2%                         | 333,381.99                     |
| Personnel Expenses                                | 115,500        | 80,725.45                       | (34,774.55)                        | 69.9%                         | 114,500        | 89,256.54                       | 78.0%                         | 122,694.12                     |
| Facility Expenses                                 | 1,811,600      | 1,075,749.97                    | (735,850.03)                       | 59.4%                         | 1,603,800      | 1,202,231.05                    | 75.0%                         | 1,743,953.57                   |
| Vehicle/Equipment Expenses                        | 538,900        | 298,596.04                      | (240,303.96)                       | 55.4%                         | 545,300        | 306,411.39                      | 56.2%                         | 437,637.62                     |
| Program Services                                  | 5,946,100      | 3,279,306.69                    | (2,666,793.31)                     | 55.2%                         | 5,414,200      | 3,770,521.05                    | 69.6%                         | 5,585,533.81                   |
| Transfers to Own Funds                            | 1,457,700      | 210,485.13                      | (1,247,214.87)                     | 14.4%                         | 972,400        | 80,921.32                       | 8.3%                          | 1,643,124.69                   |
| Expenditures                                      | 17,780,600     | 10,068,665.45                   | (7,711,934.55)                     | 56.6%                         | 16,309,900     | 10,702,536.21                   | 156.3%                        | 16,723,141.95                  |
| Contributions from Own Funds                      | (412,000)      | (205,976.73)                    | 206,023.27                         | 50.0%                         | (412,000)      | (205,976.73)                    | 50.0%                         | (411,953.46)                   |
| Other Revenues                                    | (8,608,100)    | (5,731,221.37)                  | 2,876,878.63                       | 66.6%                         | (7,859,500)    | (5,695,450.07)                  | 72.5%                         | (8,772,672.12)                 |
| Public Works Summary                              | 8,760,500      | 4,131,467.35                    | (4,629,032.65)                     | 47.2%                         | 8,038,400      | 4,801,109.41                    | 157.0%                        | 7,538,516.37                   |
| <b><u>Public Works Corporate</u></b>              |                |                                 |                                    |                               |                |                                 |                               |                                |
| Wages/Benefits                                    | 1,103,600      | 768,887.33                      | (334,712.67)                       | 69.7%                         | 1,093,600      | 738,045.26                      | 67.5%                         | 1,000,026.17                   |
| Administrative Expenses                           | 351,000        | 327,997.74                      | (23,002.26)                        | 93.5%                         | 334,900        | 312,139.66                      | 93.2%                         | 333,381.99                     |
| Personnel Expenses                                | 115,500        | 80,725.45                       | (34,774.55)                        | 69.9%                         | 114,500        | 89,256.54                       | 78.0%                         | 122,694.12                     |
| Expenditures                                      | 1,570,100      | 1,177,610.52                    | (392,489.48)                       | 26.3%                         | 1,543,000      | 1,139,441.46                    | 250.4%                        | 1,456,102.28                   |
| Other Revenues                                    | (975,700)      | (741,542.32)                    | 234,157.68                         | 76.0%                         | (969,600)      | (700,109.91)                    | 72.2%                         | (1,037,733.09)                 |
| Public Works Corporate                            | 594,400        | 436,068.20                      | (158,331.80)                       | 73.4%                         | 573,400        | 439,331.55                      | 76.6%                         | 418,369.19                     |
| <b><u>Roads/Drainage</u></b>                      |                |                                 |                                    |                               |                |                                 |                               |                                |
| Wages/Benefits                                    | 1,118,600      | 622,219.98                      | (496,380.02)                       | 55.6%                         | 1,077,000      | 724,457.37                      | 67.3%                         | 978,015.70                     |
| Vehicle/Equipment Expenses                        | 34,000         | 12,434.76                       | (21,565.24)                        | 36.6%                         | 34,000         | 12,587.61                       | 37.0%                         | 16,636.40                      |
| Program Services                                  | 465,300        | 194,428.04                      | (270,871.96)                       | 41.8%                         | 420,300        | 311,135.34                      | 74.0%                         | 431,872.43                     |
| Expenditures                                      | 1,617,900      | 829,082.78                      | (788,817.22)                       | 51.2%                         | 1,531,300      | 1,048,180.32                    | 68.5%                         | 1,426,524.53                   |
| Other Revenues                                    | 0              | (12,124.12)                     | (12,124.12)                        | 100.0%                        | 0              | 0.00                            | 0.0%                          | 0.00                           |
| Roads/Drainage                                    | 1,617,900      | 816,958.66                      | (800,941.34)                       | 50.5%                         | 1,531,300      | 1,048,180.32                    | 68.5%                         | 1,426,524.53                   |

TOWN OF LASALLE  
FINANCIAL STATEMENT  
SEPTEMBER 30, 2017

|                                      | 2017<br>Budget | 2017<br>YTD Actual<br>September | \$ VARIANCE<br>Budget to<br>Actual | 2017 %<br>Budget to<br>Actual | 2016<br>Budget | 2016<br>YTD Actual<br>September | 2016 %<br>Budget to<br>Actual | 2016<br>YTD Actual<br>December |
|--------------------------------------|----------------|---------------------------------|------------------------------------|-------------------------------|----------------|---------------------------------|-------------------------------|--------------------------------|
| <b><u>Drainage</u></b>               |                |                                 |                                    |                               |                |                                 |                               |                                |
| Wages/Benefits                       | 0              | 135,605.98                      | 135,605.98                         | 100.0%                        | 0              | 0.00                            | 100.0%                        | 0.00                           |
| Expenditures                         | 0              | 135,605.98                      | 135,605.98                         | 100.0%                        | 0              | 0.00                            | 100.0%                        | 0.00                           |
| Drainage                             | 0              | 135,605.98                      | 135,605.98                         | 100.0%                        | 0              | 0.00                            | 100.0%                        | 0.00                           |
| <b><u>Storm Sewers</u></b>           |                |                                 |                                    |                               |                |                                 |                               |                                |
| Wages/Benefits                       | 0              | 32,127.52                       | 32,127.52                          | 100.0%                        | 0              | 0.00                            | 100.0%                        | 0.00                           |
| Expenditures                         | 0              | 32,127.52                       | 32,127.52                          | 0.0%                          | 0              | 0.00                            | 0.0%                          | 0.00                           |
| Storm Sewers                         | 0              | 32,127.52                       | 32,127.52                          | 100.0%                        | 0              | 0.00                            | 100.0%                        | 0.00                           |
| <b><u>Facilities &amp; Fleet</u></b> |                |                                 |                                    |                               |                |                                 |                               |                                |
| Wages/Benefits                       | 1,398,700      | 949,912.93                      | (448,787.07)                       | 67.9%                         | 1,356,900      | 921,225.57                      | 67.9%                         | 1,288,749.16                   |
| Facility Expenses                    | 1,811,600      | 1,075,749.97                    | (735,850.03)                       | 59.4%                         | 1,603,800      | 1,202,231.05                    | 75.0%                         | 1,743,953.57                   |
| Vehicle/Equipment Expenses           | 474,400        | 276,531.57                      | (197,868.43)                       | 58.3%                         | 480,800        | 280,794.59                      | 58.4%                         | 404,539.28                     |
| Transfer to Own Funds                | 215,000        | 210,485.13                      | (4,514.87)                         | 97.9%                         | 0              | 14,681.50                       | 100.0%                        | 19,765.41                      |
| Expenditures                         | 3,899,700      | 2,512,679.60                    | (1,387,020.40)                     | 64.4%                         | 3,441,500      | 2,418,932.71                    | 70.3%                         | 3,457,007.42                   |
| Other Revenues                       | (45,400)       | (30,895.07)                     | 14,504.93                          | 68.1%                         | (37,400)       | (31,248.09)                     | 83.6%                         | (45,483.38)                    |
| Facilities & Fleet                   | 3,854,300      | 2,481,784.53                    | (1,372,515.47)                     | 64.4%                         | 3,404,100      | 2,387,684.62                    | 70.1%                         | 3,411,524.04                   |
| <b><u>Parks</u></b>                  |                |                                 |                                    |                               |                |                                 |                               |                                |
| Wages/Benefits                       | 689,000        | 463,942.62                      | (225,057.38)                       | 67.3%                         | 676,400        | 484,504.29                      | 71.6%                         | 624,948.83                     |
| Vehicle/Equipment Expenses           | 15,500         | 1,968.78                        | (13,531.22)                        | 12.7%                         | 15,500         | 1,917.56                        | 12.4%                         | 2,283.90                       |
| Program Services                     | 400,500        | 120,095.96                      | (280,404.04)                       | 30.0%                         | 331,900        | 137,266.62                      | 41.4%                         | 279,450.40                     |
| Expenditures                         | 1,105,000      | 586,007.36                      | (518,992.64)                       | 53.0%                         | 1,023,800      | 623,688.47                      | 60.9%                         | 906,683.13                     |
| Other Revenues                       | (29,000)       | (41,993.19)                     | (12,993.19)                        | 144.8%                        | (25,500)       | (30,172.77)                     | 118.3%                        | (43,384.58)                    |
| Parks                                | 1,076,000      | 544,014.17                      | (531,985.83)                       | 50.6%                         | 998,300        | 593,515.70                      | 59.5%                         | 863,298.55                     |
| <b><u>Water</u></b>                  |                |                                 |                                    |                               |                |                                 |                               |                                |
| Wages/Benefits                       | 951,900        | 570,850.20                      | (381,049.80)                       | 60.0%                         | 916,400        | 640,244.46                      | 69.9%                         | 876,944.85                     |
| Vehicle/Equipment Expenses           | 15,000         | 7,660.93                        | (7,339.07)                         | 51.1%                         | 15,000         | 11,111.63                       | 74.1%                         | 14,178.04                      |
| Program Services                     | 3,065,100      | 1,776,241.49                    | (1,288,858.51)                     | 58.0%                         | 2,782,900      | 2,107,669.50                    | 75.7%                         | 2,967,004.23                   |
| Transfers to Own Funds               | 730,000        | 0.00                            | (730,000.00)                       | 0.0%                          | 535,700        | 38,117.53                       | 7.1%                          | 1,024,972.17                   |
| Expenditures                         | 4,762,000      | 2,354,752.62                    | (2,407,247.38)                     | 49.5%                         | 4,250,000      | 2,797,143.12                    | 65.8%                         | 4,883,099.29                   |
| Consumption Revenues                 | (2,677,000)    | (1,535,086.64)                  | 1,141,913.36                       | 57.3%                         | (2,237,000)    | (1,631,582.94)                  | 72.9%                         | (2,643,298.82)                 |
| Base Rate Revenues                   | (1,987,000)    | (1,227,905.15)                  | 759,094.85                         | 61.8%                         | (1,910,000)    | (1,316,428.75)                  | 68.9%                         | (1,982,783.08)                 |
| Other Revenues                       | (98,000)       | (124,385.86)                    | (26,385.86)                        | 126.9%                        | (103,000)      | (192,883.38)                    | 187.3%                        | (259,002.68)                   |
| Water                                | 0              | (532,625.03)                    | (532,625.03)                       | 100.0%                        | 0              | (343,751.95)                    | 100.0%                        | (1,985.29)                     |
| <b><u>Wastewater</u></b>             |                |                                 |                                    |                               |                |                                 |                               |                                |
| Wages/Benefits                       | 268,100        | 229,322.48                      | (38,777.52)                        | 85.5%                         | 261,200        | 178,421.20                      | 68.3%                         | 249,653.45                     |
| Long Term Debt Charges               | 412,000        | 205,976.73                      | (206,023.27)                       | 50.0%                         | 412,000        | 205,976.73                      | 50.0%                         | 411,953.46                     |
| Program Services                     | 2,015,200      | 1,188,541.20                    | (826,658.80)                       | 59.0%                         | 1,879,100      | 1,214,449.59                    | 64.6%                         | 1,907,206.75                   |
| Transfers to Own Funds               | 512,700        | 0.00                            | (512,700.00)                       | 0.0%                          | 436,700        | 28,122.29                       | 6.4%                          | 598,387.11                     |
| Expenditures                         | 3,208,000      | 1,623,840.41                    | (1,584,159.59)                     | 50.6%                         | 2,989,000      | 1,626,969.81                    | 54.4%                         | 3,167,200.77                   |
| Contributions from Own Funds         | (412,000)      | (205,976.73)                    | 206,023.27                         | 50.0%                         | (412,000)      | (205,976.73)                    | 50.0%                         | (411,953.46)                   |
| Surcharges/Service Rates             | (2,783,000)    | (1,995,187.81)                  | 787,812.19                         | 71.7%                         | (2,564,000)    | (1,737,069.99)                  | 67.8%                         | (2,701,793.37)                 |
| Frontage/Connection                  | 0              | 0.00                            | 0.00                               | 100.0%                        | 0              | 0.00                            | 100.0%                        | 0.00                           |
| Other Revenues                       | (13,000)       | (22,101.21)                     | (9,101.21)                         | 170.0%                        | (13,000)       | (55,954.24)                     | 430.4%                        | (59,193.12)                    |
| Wastewater                           | 0              | (599,425.34)                    | (599,425.34)                       | 100.0%                        | 0              | (372,031.15)                    | 100.0%                        | (5,739.18)                     |
| <b><u>Winter Control</u></b>         |                |                                 |                                    |                               |                |                                 |                               |                                |
| Program Services                     | 200,000        | 161,307.26                      | (38,692.74)                        | 80.7%                         | 200,000        | 191,868.72                      | 95.9%                         | 159,775.13                     |
| <b><u>Traffic Control</u></b>        |                |                                 |                                    |                               |                |                                 |                               |                                |
| Program Services                     | 83,000         | 35,271.89                       | (47,728.11)                        | 42.5%                         | 69,000         | 41,015.14                       | 59.4%                         | 76,399.30                      |

TOWN OF LASALLE  
FINANCIAL STATEMENT  
SEPTEMBER 30, 2017

|  | 2017<br>Budget | 2017<br>YTD Actual<br>September | \$ VARIANCE<br>Budget to<br>Actual | 2017 %<br>Budget to<br>Actual | 2016<br>Budget | 2016<br>YTD Actual<br>September | 2016 %<br>Budget to<br>Actual | 2016<br>YTD Actual<br>December |
|--|----------------|---------------------------------|------------------------------------|-------------------------------|----------------|---------------------------------|-------------------------------|--------------------------------|
| <u>Transit</u>                                     |                |                                 |                                    |                               |                |                                 |                               |                                |
| Program Services                                   | 286,000        | 42,484.17                       | (243,515.83)                       | 14.9%                         | 293,000        | 40,051.30                       | 13.7%                         | 59,374.85                      |
| <u>Street Lighting</u>                             |                |                                 |                                    |                               |                |                                 |                               |                                |
| Program Services                                   | 296,000        | 148,838.86                      | (147,161.14)                       | 50.3%                         | 405,000        | 270,093.01                      | 66.7%                         | 373,731.44                     |
| <u>Crossing Guards</u>                             |                |                                 |                                    |                               |                |                                 |                               |                                |
| Wages/Benefits                                     | 83,500         | 47,812.44                       | (35,687.56)                        | 57.3%                         | 83,000         | 46,389.70                       | 55.9%                         | 77,888.72                      |
| Administrative Expenses                            | 700            | 750.60                          | 50.60                              | 107.2%                        | 700            | 750.60                          | 107.2%                        | 750.60                         |
| Program Services                                   | 1,000          | 168.82                          | (831.18)                           | 16.9%                         | 1,000          | 349.48                          | 35.0%                         | 969.95                         |
| Crossing Guards                                    | 85,200         | 48,731.86                       | (36,468.14)                        | 57.2%                         | 84,700         | 47,489.78                       | 56.1%                         | 79,609.27                      |
| <u>Garbage Collection</u>                          |                |                                 |                                    |                               |                |                                 |                               |                                |
| Program Services                                   | 590,000        | 436,421.75                      | (153,578.25)                       | 74.0%                         | 560,000        | 412,841.86                      | 73.7%                         | 611,161.14                     |
| <u>Garbage Disposal</u>                            |                |                                 |                                    |                               |                |                                 |                               |                                |
| Program Services                                   | 880,000        | 519,916.38                      | (360,083.62)                       | 59.1%                         | 845,000        | 584,943.50                      | 69.2%                         | 880,437.70                     |
| <u>Culture &amp; Recreation Summary</u>            |                |                                 |                                    |                               |                |                                 |                               |                                |
| Wages/Benefits                                     | 1,866,600      | 1,356,128.53                    | (510,471.47)                       | 72.7%                         | 1,744,200      | 1,268,675.43                    | 72.7%                         | 1,624,579.21                   |
| Administrative Expenses                            | 47,300         | 41,424.18                       | (5,875.82)                         | 87.6%                         | 46,400         | 40,167.44                       | 86.6%                         | 49,976.53                      |
| Personnel Expenses                                 | 27,800         | 17,024.23                       | (10,775.77)                        | 61.2%                         | 19,800         | 11,974.27                       | 60.5%                         | 17,996.15                      |
| Vehicle/Program Expenses                           | 71,800         | 75,189.99                       | 3,389.99                           | 104.7%                        | 64,000         | 25,662.12                       | 40.1%                         | 40,361.61                      |
| Program Services                                   | 271,700        | 196,343.75                      | (75,356.25)                        | 72.3%                         | 260,700        | 181,201.43                      | 69.5%                         | 287,393.87                     |
| Transfers to Own Funds                             | 165,000        | 156,470.00                      | (8,530.00)                         | 94.8%                         | 85,300         | 85,355.00                       | 100.1%                        | 95,551.25                      |
| Expenditures                                       | 2,450,200      | 1,842,580.68                    | (607,619.32)                       | 75.2%                         | 2,220,400      | 1,613,035.69                    | 72.7%                         | 2,115,858.62                   |
| Grants   | 0              | (20,000.00)                     | (20,000.00)                        | 100.0%                        | 0              | 0.00                            | 100.0%                        | 0.00                           |
| Other Revenues                                     | (2,483,600)    | (1,730,433.78)                  | 753,166.22                         | 69.7%                         | (2,398,400)    | (1,810,076.26)                  | 75.5%                         | (2,323,249.64)                 |
| Culture & Recreation Summary                       | (33,400)       | 92,146.90                       | 125,546.90                         | -275.9%                       | (178,000)      | (197,040.57)                    | 110.7%                        | (207,391.02)                   |
| <u>Culture &amp; Recreation Corporate</u>          |                |                                 |                                    |                               |                |                                 |                               |                                |
| Wages/Benefits                                     | 876,800        | 585,315.01                      | (291,484.99)                       | 66.8%                         | 854,200        | 569,570.79                      | 66.7%                         | 740,271.08                     |
| Administrative Expenses                            | 47,300         | 41,424.18                       | (5,875.82)                         | 87.6%                         | 46,400         | 40,167.44                       | 86.6%                         | 49,976.53                      |
| Personnel Expenses                                 | 27,800         | 17,024.23                       | (10,775.77)                        | 61.2%                         | 19,800         | 11,974.27                       | 60.5%                         | 17,996.15                      |
| Vehicle/Program Expenses                           | 7,500          | 2,193.67                        | (5,306.33)                         | 29.3%                         | 7,500          | 3,293.92                        | 43.9%                         | 7,604.19                       |
| Program Services                                   | 55,500         | 38,760.79                       | (16,739.21)                        | 69.8%                         | 52,500         | 40,088.55                       | 76.4%                         | 71,302.17                      |
| Transfers to Own Funds                             | 125,000        | 116,470.00                      | (8,530.00)                         | 93.2%                         | 45,300         | 45,355.00                       | 100.1%                        | 55,551.25                      |
| Expenditures                                       | 1,139,900      | 801,187.88                      | (338,712.12)                       | 70.3%                         | 1,025,700      | 710,449.97                      | 69.3%                         | 942,701.37                     |
| Grants   | 0              | (20,000.00)                     | (20,000.00)                        | 100.0%                        | 0              | 0.00                            | 100.0%                        | 0.00                           |
| Other Revenues                                     | (85,200)       | (52,498.42)                     | 32,701.58                          | 61.6%                         | (78,100)       | (72,868.31)                     | 93.3%                         | (87,630.70)                    |
| Culture & Recreation Corporate                     | 1,054,700      | 728,689.46                      | (326,010.54)                       | 69.1%                         | 947,600        | 637,581.66                      | 67.3%                         | 855,070.67                     |
| <u>Culture &amp; Recreation Community Programs</u> |                |                                 |                                    |                               |                |                                 |                               |                                |
| Wages/Benefits                                     | 214,700        | 225,543.45                      | 10,843.45                          | 105.1%                        | 182,200        | 195,418.76                      | 107.3%                        | 205,564.73                     |
| Program Services                                   | 31,900         | 23,329.08                       | (8,570.92)                         | 73.1%                         | 31,900         | 19,672.04                       | 61.7%                         | 24,164.12                      |
| Expenditures                                       | 246,600        | 248,872.53                      | 2,272.53                           | 100.9%                        | 214,100        | 215,090.80                      | 100.5%                        | 229,728.85                     |
| Grants   | 0              | 0.00                            | 0.00                               | 100.0%                        | 0              | 0.00                            | 100.0%                        | 0.00                           |
| Other Revenues                                     | (342,800)      | (347,617.03)                    | (4,817.03)                         | 101.4%                        | (318,900)      | (293,390.64)                    | 92.0%                         | (305,060.86)                   |
| Culture & Recreation Community Programs            | (96,200)       | (98,744.50)                     | (2,544.50)                         | 102.7%                        | (104,800)      | (78,299.84)                     | 74.7%                         | (75,332.01)                    |
| <u>Culture &amp; Recreation Cultural Programs</u>  |                |                                 |                                    |                               |                |                                 |                               |                                |
| Program Services                                   | 41,000         | 31,313.25                       | (9,686.75)                         | 76.4%                         | 41,000         | 15,618.08                       | 38.1%                         | 26,863.01                      |
| Other Revenues                                     | (8,100)        | (2,166.14)                      | 5,933.86                           | 26.7%                         | (8,100)        | (2,583.36)                      | 31.9%                         | (8,739.80)                     |
| Culture & Recreation Cultural Programs             | 32,900         | 29,147.11                       | (3,752.89)                         | 88.6%                         | 32,900         | 13,034.72                       | 39.6%                         | 18,123.21                      |

TOWN OF LASALLE  
FINANCIAL STATEMENT  
SEPTEMBER 30, 2017

2017 2017 \$ VARIANCE 2017 % 2016 2016 2016 % 2016

Budget YTD Actual Budget to Budget to Budget YTD Actual Budget to YTD Actual

Culture & Recreation Hospitality

|                                  |           |              |             |        |           |              |       |              |
|----------------------------------|-----------|--------------|-------------|--------|-----------|--------------|-------|--------------|
| Wages/Benefits                   | 72,500    | 74,300.16    | 1,800.16    | 102.5% | 71,500    | 54,931.42    | 76.8% | 81,903.81    |
| Vehicle/Equipment Expenses       | 2,500     | 3,302.06     | 802.06      | 132.1% | 5,000     | 2,382.98     | 47.7% | 2,787.20     |
| Program Services                 | 98,300    | 61,112.08    | (37,187.92) | 62.2%  | 92,300    | 65,240.28    | 70.7% | 112,653.51   |
| Expenditures                     | 173,300   | 138,714.30   | (34,585.70) | 80.0%  | 168,800   | 122,554.68   | 72.6% | 197,344.52   |
| Other Revenues                   | (245,600) | (160,099.60) | 85,500.40   | 65.2%  | (227,900) | (147,150.98) | 64.6% | (223,021.73) |
| Culture & Recreation Hospitality | (72,300)  | (21,385.30)  | 50,914.70   | 29.6%  | (59,100)  | (24,596.30)  | 41.6% | (25,677.21)  |

VRC Arenas

|                            |           |              |            |        |           |              |        |              |
|----------------------------|-----------|--------------|------------|--------|-----------|--------------|--------|--------------|
| Vehicle/Equipment Expenses | 19,800    | 45,009.19    | 25,209.19  | 227.3% | 7,500     | 16,160.16    | 215.5% | 16,160.16    |
| Other Revenues             | (851,300) | (512,443.79) | 338,856.21 | 60.2%  | (843,100) | (490,804.29) | 58.2%  | (789,916.25) |
| VRC Arenas                 | (831,500) | (467,434.60) | 364,065.40 | 56.2%  | (835,600) | (474,644.13) | 56.8%  | (773,756.09) |

VRC Aquatic Centre

|                            |           |              |              |       |           |              |        |              |
|----------------------------|-----------|--------------|--------------|-------|-----------|--------------|--------|--------------|
| Wages/Benefits             | 467,900   | 298,982.27   | (168,917.73) | 63.9% | 409,100   | 286,303.02   | 70.0%  | 383,967.92   |
| Vehicle/Equipment Expenses | 35,000    | 18,772.46    | (16,227.54)  | 53.6% | 35,000    | 2,320.35     | 6.6%   | 10,915.17    |
| Program Services           | 40,000    | 38,362.74    | (1,637.26)   | 95.9% | 35,000    | 36,948.72    | 105.6% | 48,020.49    |
| Expenditures               | 542,900   | 356,117.47   | (186,782.53) | 65.6% | 479,100   | 325,572.09   | 68.0%  | 442,903.58   |
| Other Revenues             | (584,200) | (396,401.81) | 187,798.19   | 67.9% | (513,200) | (527,582.14) | 102.8% | (561,788.94) |
| VRC Aquatic Centre         | (41,300)  | (40,284.34)  | 1,015.66     | 97.5% | (34,100)  | (202,010.05) | 592.4% | (118,885.36) |

VRC Fitness Centre

|                            |           |              |             |        |           |              |        |              |
|----------------------------|-----------|--------------|-------------|--------|-----------|--------------|--------|--------------|
| Wages/Benefits             | 207,100   | 138,618.36   | (68,481.64) | 66.9%  | 202,000   | 136,375.01   | 67.5%  | 186,795.24   |
| Vehicle/Equipment Expenses | 5,000     | 5,709.09     | 709.09      | 114.2% | 7,000     | 0.00         | 0.0%   | 1,390.18     |
| Program Services           | 5,000     | 3,465.81     | (1,534.19)  | 69.3%  | 8,000     | 3,633.76     | 45.4%  | 4,390.57     |
| Transfers to Own Funds     | 40,000    | 40,000.00    | 0.00        | 100.0% | 40,000    | 40,000.00    | 100.0% | 40,000.00    |
| Expenditures               | 257,100   | 187,793.26   | (69,306.74) | 73.0%  | 257,000   | 180,008.77   | 70.0%  | 232,575.99   |
| Grants                     | 0         | 0.00         | 0.00        | 100.0% | 0         | 0.00         | 100.0% | 0.00         |
| Other Revenues             | (328,000) | (225,243.46) | 102,756.54  | 68.7%  | (381,500) | (240,442.93) | 63.0%  | (311,970.09) |
| VRC Fitness Centre         | (70,900)  | (37,450.20)  | 33,449.80   | 52.8%  | (124,500) | (60,434.16)  | 48.5%  | (79,394.10)  |

LaSalle Outdoor Pool

|                            |          |             |            |        |          |             |         |             |
|----------------------------|----------|-------------|------------|--------|----------|-------------|---------|-------------|
| Wages/Benefits             | 27,600   | 33,369.28   | 5,769.28   | 120.9% | 25,200   | 26,076.43   | 103.5%  | 26,076.43   |
| Vehicle/Equipment Expenses | 2,000    | 203.52      | (1,796.48) | 10.2%  | 2,000    | 1,504.71    | 75.2%   | 1,504.71    |
| Program Services           | 0        | 0.00        | 0.00       | 100.0% | 0        | 0.00        | 100.0%  | 0.00        |
| Expenditures               | 29,600   | 33,572.80   | 3,972.80   | 113.4% | 27,200   | 27,581.14   | 101.4%  | 27,581.14   |
| Other Revenues             | (38,400) | (33,963.53) | 4,436.47   | 88.5%  | (27,600) | (35,253.61) | 127.7%  | (35,121.27) |
| LaSalle Outdoor Pool       | (8,800)  | (390.73)    | 8,409.27   | 4.4%   | (400)    | (7,672.47)  | 1918.1% | (7,540.13)  |

Development & Strategic Initiatives

|                                     |          |              |              |        |          |             |        |             |
|-------------------------------------|----------|--------------|--------------|--------|----------|-------------|--------|-------------|
| Wages/Benefits                      | 526,800  | 396,332.99   | (130,467.01) | 75.2%  | 508,200  | 384,425.79  | 75.6%  | 516,177.91  |
| Administrative Expenses             | 20,100   | 10,798.37    | (9,301.63)   | 53.7%  | 15,400   | 10,083.95   | 65.5%  | 17,654.90   |
| Personnel Expenses                  | 9,200    | 3,351.66     | (5,848.34)   | 36.4%  | 9,000    | 5,653.37    | 62.8%  | 6,975.24    |
| Program Services                    | 22,900   | 18,032.32    | (4,867.68)   | 78.7%  | 22,900   | 14,910.40   | 65.1%  | 46,030.95   |
| Transfers to Own Funds              | 38,000   | 38,000.00    | 0.00         | 100.0% | 38,000   | 38,000.00   | 100.0% | 38,000.00   |
| Expenditures                        | 617,000  | 466,515.34   | (150,484.66) | 75.6%  | 593,500  | 453,073.51  | 76.3%  | 624,839.00  |
| Grants                              | 0        | (1,807.27)   | (1,807.27)   | 100.0% | 0        | (8,600.00)  | 100.0% | (8,600.00)  |
| Other Revenues                      | (42,500) | (148,570.00) | (106,070.00) | 349.6% | (35,500) | (41,450.00) | 116.8% | (52,250.00) |
| Development & Strategic Initiatives | 574,500  | 316,138.07   | (258,361.93) | 55.0%  | 558,000  | 403,023.51  | 72.2%  | 563,989.00  |

Building Services

|                              |           |              |              |        |           |              |        |              |
|------------------------------|-----------|--------------|--------------|--------|-----------|--------------|--------|--------------|
| Wages/Benefits               | 457,800   | 312,742.02   | (145,057.98) | 68.3%  | 445,900   | 310,991.36   | 69.7%  | 432,036.61   |
| Administrative Expenses      | 5,900     | 3,278.18     | (2,621.82)   | 55.6%  | 4,600     | 2,403.38     | 52.3%  | 3,373.62     |
| Personnel Expenses           | 10,700    | 5,017.76     | (5,682.24)   | 46.9%  | 10,700    | 3,526.86     | 33.0%  | 7,819.08     |
| Program Services             | 169,500   | 156,962.49   | (12,537.51)  | 92.6%  | 163,900   | 93,668.75    | 57.2%  | 161,889.87   |
| Transfers to Own Funds       | 0         | 363,735.52   | 363,735.52   | 100.0% | 0         | 255,192.22   | 100.0% | 290,111.36   |
| Expenditures                 | 643,900   | 841,735.97   | 197,835.97   | 88.5%  | 625,100   | 665,782.57   | 127.7% | 895,230.54   |
| Contributions from Own Funds | 0         | 0.00         | 0.00         | 100.0% | (222,800) | 0.00         | 0.0%   | 0.00         |
| Other Revenues               | (643,900) | (841,735.97) | (197,835.97) | 130.7% | (402,300) | (675,782.57) | 168.0% | (895,230.54) |
| Building Services            | 0         | 0.00         | 0.00         | 100.0% | 0         | (10,000.00)  | 100.0% | 0.00         |

TOWN OF LASALLE  
FINANCIAL STATEMENT  
SEPTEMBER 30, 2017

|                                    | 2017<br>Budget | 2017<br>YTD Actual<br>September | \$ VARIANCE<br>Budget to<br>Actual | 2017 %<br>Budget to<br>Actual | 2016<br>Budget | 2016<br>YTD Actual<br>September | 2016 %<br>Budget to<br>Actual | 2016<br>YTD Actual<br>December |
|------------------------------------|----------------|---------------------------------|------------------------------------|-------------------------------|----------------|---------------------------------|-------------------------------|--------------------------------|
| <u>Agriculture / Reforestation</u> |                |                                 |                                    |                               |                |                                 |                               |                                |
| Program Services                   | 25,000         | 0.00                            | (25,000.00)                        | 0.0%                          | 25,000         | 0.00                            | 0.0%                          | 0.00                           |
| Other Revenues                     | (25,000)       | 0.00                            | 25,000.00                          | 0.0%                          | (25,000)       | 32.00                           | -0.1%                         | 32.00                          |
| Agriculture / Reforestation        | 0              | 0.00                            | 0.00                               | 100.0%                        | 0              | 32.00                           | 100.0%                        | 32.00                          |
| Expenditures                       | 32,527,000     | 21,334,700.30                   | (11,192,299.70)                    | 65.6%                         | 30,176,000     | 18,657,332.31                   | 61.8%                         | 30,821,649.58                  |
| T o t a l                          | 0              | (10,869,525.29)                 | (10,869,525.29)                    | 100.0%                        | 0              | (11,143,069.47)                 | 100.0%                        | (33,955.14)                    |
| General Fund                       | 0              | (9,737,474.92)                  | (9,737,474.92)                     | 100.0%                        | 0              | (10,427,286.37)                 | 0.3%                          | (26,230.67)                    |
| Water Fund                         | 0              | (532,625.03)                    | (532,625.03)                       | 100.0%                        | 0              | (343,751.95)                    | 0.6%                          | (1,985.29)                     |
| Wastewater Fund                    | 0              | (599,425.34)                    | (599,425.34)                       | 100.0%                        | 0              | (372,031.15)                    | 1.5%                          | (5,739.18)                     |

TOWN OF LASALLE  
CAPITAL FUND ANALYSIS  
SEPTEMBER 30, 2017

05/10/2017

| PROJECTS                            | ENDING<br>BALANCE<br>DEC 31,2016 | CAPITAL<br>EXPENSES | OPERATING<br>EXPENSES | INTEREST | CONTR-<br>GENERAL | CONTR-<br>RESERVES/<br>RESERVE FUND | CONTR-<br>DEFERRED<br>REVENUE | CONTR-<br>GRANT/DEBT | CONTR-<br>OTHER | ENDING<br>BALANCE<br>SEPT 30,2017 |
|-------------------------------------|----------------------------------|---------------------|-----------------------|----------|-------------------|-------------------------------------|-------------------------------|----------------------|-----------------|-----------------------------------|
| <b>GENERAL GOVERNMENT</b>           |                                  |                     |                       |          |                   |                                     |                               |                      |                 |                                   |
| TECHNOLOGY                          | 0.00                             | 62,320.26           | 17,667.05             |          |                   | (79,987.31)                         |                               |                      |                 | 0.00                              |
| Replace desktops/laptops            | 0.00                             | 6,566.57            |                       |          |                   | (6,566.57)                          |                               |                      |                 | 0.00                              |
| Network equipment                   | 0.00                             | 23,229.20           |                       |          |                   | (23,229.20)                         |                               |                      |                 | 0.00                              |
| Server equipment & upgrades         | 0.00                             | 32,524.49           |                       |          |                   | (32,524.49)                         |                               |                      |                 | 0.00                              |
| Software                            | 0.00                             |                     | 6,676.97              |          |                   | (6,676.97)                          |                               |                      |                 | 0.00                              |
| Miscellaneous                       | 0.00                             |                     | 10,990.08             |          |                   | (10,990.08)                         |                               |                      |                 | 0.00                              |
| STRATEGIC INITIATIVES               | 0.00                             |                     | 5,142.48              | 26.37    |                   | (5,168.85)                          |                               |                      |                 | 0.00                              |
| Gateway signs/signs                 | 0.00                             |                     | 5,142.48              | 26.37    |                   | (5,168.85)                          |                               |                      |                 | 0.00                              |
| HYDRO GENERATOR                     | 46,480.59                        |                     | 1,345.77              | 481.54   |                   |                                     |                               | (11,115.72)          |                 | 37,192.18                         |
| CAPITAL-ADMIN/FINANCIAL SERVICES    | (55,020.30)                      |                     |                       |          |                   |                                     |                               |                      |                 | (55,020.30)                       |
| Over financed activities            | (55,020.30)                      |                     |                       |          |                   |                                     |                               |                      |                 | (55,020.30)                       |
| <b>PROTECTION SERVICES</b>          |                                  |                     |                       |          |                   |                                     |                               |                      |                 |                                   |
| CAPITAL-FIRE                        | 200,914.02                       | 79,056.33           |                       | 2,831.39 |                   | (203,636.77)                        |                               |                      |                 | 79,164.97                         |
| Breathable Air Compressor           | 62,543.34                        |                     |                       | 703.79   |                   | (63,247.13)                         |                               |                      |                 | 0.00                              |
| Portable Radios                     | 95,286.68                        |                     |                       | 1,089.18 |                   | (96,375.86)                         |                               |                      |                 | 0.00                              |
| Pickup truck                        | 43,084.00                        |                     |                       | 489.29   |                   | (43,573.29)                         |                               |                      |                 | 0.00                              |
| Pagers                              | 0.00                             | 8,095.01            |                       | 84.19    |                   | (440.49)                            |                               |                      |                 | 7,738.71                          |
| Salt Dome Fabric                    | 0.00                             | 70,961.32           |                       | 464.94   |                   |                                     |                               |                      |                 | 71,426.26                         |
| CAPITAL-POLICE                      | 0.00                             | 67,065.01           |                       | 86.11    | (67,151.12)       |                                     |                               |                      |                 | 0.00                              |
| Vehicle                             | 0.00                             | 67,065.01           |                       | 86.11    | (67,151.12)       |                                     |                               |                      |                 | 0.00                              |
| <b>TRANSPORTATION SERVICES</b>      |                                  |                     |                       |          |                   |                                     |                               |                      |                 |                                   |
| CAPITAL-ROADS                       | 0.00                             | 65,880.46           | 10,745.86             | 300.19   |                   | (10,786.75)                         |                               |                      |                 | 66,139.76                         |
| Roads Needs Study                   | 0.00                             |                     | 3,968.64              | 20.35    |                   | (3,988.99)                          |                               |                      |                 | 0.00                              |
| Traffic Light Sync                  | 0.00                             |                     | 6,777.22              | 20.54    |                   | (6,797.76)                          |                               |                      |                 | 0.00                              |
| Traffic Signal-Pathway-Todd Lane    | 0.00                             | 65,880.46           |                       | 259.30   |                   |                                     |                               |                      |                 | 66,139.76                         |
| TRANSIT                             | 0.00                             | 15,613.55           |                       | 40.05    |                   | (15,653.60)                         |                               |                      |                 | 0.00                              |
| Signs                               | 0.00                             | 13,120.43           |                       | 40.05    |                   | (13,160.48)                         |                               |                      |                 | 0.00                              |
| Stops                               | 0.00                             | 2,493.12            |                       |          |                   | (2,493.12)                          |                               |                      |                 | 0.00                              |
| CAPITAL-FACILITIES & FLEET          | 0.00                             | 364,517.01          | 211,513.13            | 3,015.52 |                   | (153,847.99)                        |                               | (90,000.00)          | (1,434.82)      | 333,762.85                        |
| Generator Improvements              | 0.00                             |                     | 33,308.07             | 274.90   |                   | (33,582.97)                         |                               |                      |                 | 0.00                              |
| Fire Dept Outdoor Lighting          | 0.00                             |                     | 2,218.37              | 21.93    |                   | (2,240.30)                          |                               |                      |                 | 0.00                              |
| Vollmer Centre Energy Audit         | 0.00                             |                     | 8,227.30              | 81.32    |                   | (8,308.62)                          |                               |                      |                 | 0.00                              |
| Light Tower                         | 0.00                             | 10,470.09           |                       | 87.80    |                   | (10,557.89)                         |                               |                      |                 | 0.00                              |
| VC Façade Rehabilitation            | 0.00                             |                     | 81,850.66             | 615.90   |                   |                                     |                               |                      |                 | 82,466.56                         |
| Riverdance Meeting Room Updates     | 0.00                             |                     | 11,183.42             | 93.78    |                   | (11,277.20)                         |                               |                      |                 | 0.00                              |
| VC Water Fountain                   | 0.00                             |                     | 2,686.46              | 10.50    |                   | (1,262.14)                          |                               | (1,434.82)           |                 | 0.00                              |
| VC Overhead Doors (H&S)             | 0.00                             |                     | 3,327.55              | 27.90    |                   | (3,355.45)                          |                               |                      |                 | 0.00                              |
| PW Water Line Modification          | 0.00                             |                     | 3,688.80              | 24.82    |                   | (3,713.62)                          |                               |                      |                 | 0.00                              |
| PW Noise Barrier (H&S)              | 0.00                             |                     | 6,084.23              | 40.95    |                   | (6,125.18)                          |                               |                      |                 | 0.00                              |
| VC Rubber Floor Replacement         | 0.00                             | 30,360.10           |                       | 204.33   |                   | (30,564.43)                         |                               |                      |                 | 0.00                              |
| VC Automatic Flushers               | 0.00                             |                     | 10,684.80             | 96.26    |                   |                                     |                               |                      |                 | 10,781.06                         |
| Vehicle-VIN#74088                   | 0.00                             | 35,306.90           |                       | 65.97    |                   |                                     |                               |                      |                 | 35,372.87                         |
| Vehicle-VIN#76657                   | 0.00                             | 35,306.90           |                       | 65.97    |                   |                                     |                               |                      |                 | 35,372.87                         |
| Vehicle upfitting                   | 0.00                             | 1,092.68            |                       |          |                   |                                     |                               |                      |                 | 1,092.68                          |
| VC Renovations                      | 0.00                             | 251,980.34          |                       | 1,272.17 |                   |                                     |                               |                      |                 | 253,252.51                        |
| Tower Analysis                      | 0.00                             |                     | 5,393.28              | 31.02    |                   |                                     |                               |                      |                 | 5,424.30                          |
| VC Pool Natatorium                  | 0.00                             |                     |                       |          |                   |                                     |                               | (90,000.00)          |                 | (90,000.00)                       |
| Fire Dept Garage Door Modifications | 0.00                             |                     | 1,515.10              |          |                   | (1,515.10)                          |                               |                      |                 | 0.00                              |
| VC Arena Compressor                 | 0.00                             |                     | 41,345.09             |          |                   | (41,345.09)                         |                               |                      |                 | 0.00                              |
| <b>ENVIRONMENTAL SERVICES</b>       |                                  |                     |                       |          |                   |                                     |                               |                      |                 |                                   |
| DRAINS                              | 0.00                             |                     | 71,235.80             | 27.20    |                   | (7,862.00)                          |                               |                      | (63,401.00)     | 0.00                              |
| Herb Gray Parkway Drainage Reports  | 0.00                             |                     | 63,401.00             |          |                   |                                     |                               |                      | (63,401.00)     | 0.00                              |
| North Townline Drain                | 0.00                             |                     | 7,834.80              | 27.20    |                   | (7,862.00)                          |                               |                      |                 | 0.00                              |

TOWN OF LASALLE  
CAPITAL FUND ANALYSIS  
SEPTEMBER 30, 2017

05/10/2017

| PROJECTS                                 | ENDING<br>BALANCE<br>DEC 31,2016 | CAPITAL<br>EXPENSES | OPERATING<br>EXPENSES | INTEREST  | CONTR-<br>GENERAL | CONTR-<br>RESERVES/<br>RESERVE FUND | CONTR-<br>DEFERRED<br>REVENUE | CONTR-<br>GRANT/DEBT | CONTR-<br>OTHER | ENDING<br>BALANCE<br>SEPT 30,2017 |
|--|----------------------------------|---------------------|-----------------------|-----------|-------------------|-------------------------------------|-------------------------------|----------------------|-----------------|-----------------------------------|
| <b>ENVIRONMENTAL SERVICES (cont'd)</b>   |                                  |                     |                       |           |                   |                                     |                               |                      |                 |                                   |
| CAPITAL-SEWER                            | 0.00                             | 11,702.40           | 35,635.72             | 219.50    |                   |                                     | (40,083.41)                   |                      |                 | 7,474.21                          |
| PS Structure Repair-Consulting           | 0.00                             |                     | 7,456.77              | 17.44     |                   |                                     |                               |                      |                 | 7,474.21                          |
| Sponsorship-Don't Flush Campaign         | 0.00                             |                     | 5,000.00              | 33.64     |                   |                                     | (5,033.64)                    |                      |                 | 0.00                              |
| Sanitary Assessment-Normandy             | 0.00                             |                     | 8,966.26              | 60.34     |                   |                                     | (9,026.60)                    |                      |                 | 0.00                              |
| PS1 Spare Starter                        | 0.00                             | 11,702.40           |                       | 78.77     |                   |                                     | (11,781.17)                   |                      |                 | 0.00                              |
| Locate Hardware                          | 0.00                             |                     | 880.55                | 4.40      |                   |                                     | (884.95)                      |                      |                 | 0.00                              |
| PS-Other Maintenance                     | 0.00                             |                     | 13,332.14             | 24.91     |                   |                                     | (13,357.05)                   |                      |                 | 0.00                              |
| CAPITAL-WATER                            | 0.00                             |                     | 54,374.40             | 169.24    |                   |                                     | (54,543.64)                   |                      |                 | 0.00                              |
| Hydrant Reflectors                       | 0.00                             |                     | 12,821.76             | 86.29     |                   |                                     | (12,908.05)                   |                      |                 | 0.00                              |
| Locate Hardware                          | 0.00                             |                     | 880.57                | 4.40      |                   |                                     | (884.97)                      |                      |                 | 0.00                              |
| Water Model Analysis                     | 0.00                             |                     | 40,672.07             | 78.55     |                   |                                     | (40,750.62)                   |                      |                 | 0.00                              |
| <b>RECREATION SERVICES</b>               |                                  |                     |                       |           |                   |                                     |                               |                      |                 |                                   |
| CAPITAL-PARKS                            | 0.00                             | 704,029.75          | 5,983.49              | 1,653.66  |                   | (14,565.29)                         | (697,101.61)                  |                      |                 | 0.00                              |
| Boat Ramp Dredging                       | 0.00                             |                     | 5,983.49              | 50.18     |                   | (6,033.67)                          |                               |                      |                 | 0.00                              |
| Boat Ramp Building                       | 0.00                             | 8,466.23            |                       | 65.39     |                   | (8,531.62)                          |                               |                      |                 | 0.00                              |
| Splash Pad                               | 0.00                             | 293,395.16          |                       | 671.85    |                   |                                     | (294,067.01)                  |                      |                 | 0.00                              |
| Accessible Playground                    | 0.00                             | 264,913.44          |                       | 609.78    |                   |                                     | (265,523.22)                  |                      |                 | 0.00                              |
| Plaza Area                               | 0.00                             | 137,254.92          |                       | 256.46    |                   |                                     | (137,511.38)                  |                      |                 | 0.00                              |
| ARENA DEMOLITION                         | 202,155.53                       |                     |                       | 3,073.94  |                   |                                     |                               |                      |                 | 205,229.47                        |
| <b>PLANNING &amp; DEVELOPMENT</b>        |                                  |                     |                       |           |                   |                                     |                               |                      |                 |                                   |
| CAPITAL-PLANNING & DEVELOPMENT           | 0.00                             |                     | 3,663.05              | 34.80     |                   | (3,697.85)                          |                               |                      |                 | 0.00                              |
| Tablets-Building                         | 0.00                             |                     | 3,237.94              | 31.99     |                   | (3,269.93)                          |                               |                      |                 | 0.00                              |
| Official Plan Review                     | 0.00                             |                     | 425.11                | 2.81      |                   | (427.92)                            |                               |                      |                 | 0.00                              |
| <b>OTHER-WORK IN PROGRESS</b>            |                                  |                     |                       |           |                   |                                     |                               |                      |                 |                                   |
| HOWARD INDUST PARK (INT)                 | 30,944.75                        |                     |                       | 415.06    |                   |                                     |                               |                      |                 | 31,359.81                         |
| CAPITAL-SEWER (Sewage Capacity)          | 3,307,418.00                     |                     |                       |           |                   |                                     |                               |                      |                 | 3,307,418.00                      |
| BRIDGES (Front Road/Turkey Creek Bridge) | 0.00                             | 15,159.74           |                       | 91.91     |                   |                                     |                               |                      |                 | 15,251.65                         |
| PATHWAY (Todd Lane (OMCIP))              | 21,345.38                        | 222,413.87          |                       | 1,300.12  |                   |                                     |                               |                      |                 | 245,059.37                        |
| STREET LIGHTING (LED Project)            | 0.00                             |                     | 4,835.87              | 19.28     | (4,855.15)        |                                     |                               |                      |                 | 0.00                              |
| CHAPPUS DRAIN                            | 0.00                             |                     | 10,027.09             | 58.77     |                   |                                     |                               |                      |                 | 10,085.86                         |
| BESSETTE DRAIN                           | 0.00                             |                     | 6,290.97              | 24.99     |                   |                                     |                               |                      |                 | 6,315.96                          |
| FUEL DEPOT & PW GATES                    | 2,830.62                         |                     |                       | 32.61     |                   | (2,863.23)                          |                               |                      |                 | 0.00                              |
| WATERMAIN-Orford Watermain               | 2,289.60                         | 246,705.21          |                       | 504.96    |                   |                                     | (248,599.77)                  |                      | (900.00)        | 0.00                              |
| WATERMAIN-Disputed Watermain             | 0.00                             | 4,889.57            |                       | 33.11     |                   |                                     | (4,922.68)                    |                      |                 | 0.00                              |
| WATERMAIN-Huron Church Watermain         | 0.00                             | 3,278.61            |                       | 21.98     |                   |                                     | (3,300.59)                    |                      |                 | 0.00                              |
| WATERMAIN-Sprucewood Watermain           | 0.00                             | 808,797.36          |                       | 4,488.00  |                   |                                     | (813,285.36)                  |                      |                 | 0.00                              |
| WATERMAIN-Abbott Watermain               | 0.00                             | 239,812.96          |                       |           |                   |                                     | (239,212.96)                  |                      | (600.00)        | 0.00                              |
| WATER METER/TRANSMITTER PROJECT          | 0.00                             |                     | 15,800.78             | 132.50    |                   |                                     | (15,933.28)                   |                      |                 | 0.00                              |
| RIVERDANCE PROPERTY                      | 0.00                             | 26,120.30           |                       | 41.27     |                   |                                     |                               |                      | (69,134.05)     | (42,972.48)                       |
| TODD LANE                                | 0.00                             | 1,434.82            |                       |           |                   | (1,434.82)                          |                               |                      |                 | 0.00                              |
| OLIVER FARMS/HERITAGE                    | 249,727.31                       | 31,471.25           |                       | 3,956.96  |                   |                                     |                               |                      |                 | 285,155.52                        |
| TENTH STREET                             | 35,677.43                        |                     |                       | 543.02    |                   |                                     |                               |                      |                 | 36,220.45                         |
| NEW TOWN HALL/LIBRARY                    | 0.00                             |                     | 4,213.52              |           |                   | (4,213.52)                          |                               |                      |                 | 0.00                              |
| FIRE SATELLITE STATION                   | 0.00                             |                     | 363.23                |           |                   | (363.23)                            |                               |                      |                 | 0.00                              |
|  | 4,044,762.93                     | 2,970,268.46        | 458,838.21            | 23,624.05 | (72,006.27)       | (504,081.21)                        | (2,116,983.30)                | (90,000.00)          | (146,585.59)    | 4,567,837.28                      |

TOWN OF LASALLE  
RESERVES & RESERVE FUNDS SCHEDULE  
SEPTEMBER 30, 2017

05/10/2017

|                               | BALANCE<br>DEC 31, 2016 | CONTR-<br>GENERAL<br>FUND | CONTR-<br>RESERVES/<br>RES FUND | CONTR-<br>DEFERRED<br>REVENUE | CONTR-<br>OTHER/<br>DEVELOPERS | INTEREST | TRANSFER-<br>GENERAL<br>FUND | TRANSFER-<br>CAPITAL<br>FUND | TRANSFER-<br>RESERVES/<br>RES FUND | TRANSFER-<br>OTHER    | BALANCE<br>SEPT 30, 2017 |
|-------------------------------|-------------------------|---------------------------|---------------------------------|-------------------------------|--------------------------------|----------|------------------------------|------------------------------|------------------------------------|-----------------------|--------------------------|
| <b>RESERVES</b>               |                         |                           |                                 |                               |                                |          |                              |                              |                                    |                       |                          |
| GREEN SPACE/WOODLOT           | 726,514.85              |                           |                                 |                               | 23,344.53                      |          |                              |                              |                                    | (344,548.66)          | 405,310.72               |
| VEHICLE & EQUIPMENT           | 3,140,859.99            | 1,154,485.13              |                                 |                               | 33,149.23                      |          |                              | (341,058.64)                 |                                    |                       | 3,987,435.71             |
| INFRASTRUCTURE                | 4,238,394.00            | 3,010,000.00              |                                 |                               | 12,200.00                      |          |                              | (69,320.14)                  |                                    |                       | 7,191,273.86             |
| SPECIAL PROJECTS              | 1,202,367.70            | 147,900.00                |                                 |                               |                                |          |                              | (8,866.70)                   |                                    | (232,967.15)          | 1,108,433.85             |
| TAX STABILIZATION             | 2,608,558.95            | 200,000.00                |                                 |                               |                                |          |                              |                              |                                    |                       | 2,808,558.95             |
| WORKING CAPITAL               | 1,062,064.27            |                           |                                 |                               | 48,000.00                      |          |                              |                              |                                    | (661,811.67)          | 448,252.60               |
| RECREATION COMPLEX            | 2,020,320.19            | 116,470.00                |                                 |                               |                                |          |                              | (84,835.73)                  |                                    |                       | 2,051,954.46             |
| <b>RESERVES</b>               | <b>14,999,079.95</b>    | <b>4,628,855.13</b>       |                                 |                               | <b>116,693.76</b>              |          |                              | <b>(504,081.21)</b>          |                                    | <b>(1,239,327.48)</b> | <b>18,001,220.15</b>     |
| <b>RESERVE FUNDS</b>          |                         |                           |                                 |                               |                                |          |                              |                              |                                    |                       |                          |
| BUILDING ACTIVITY             | (1,248,862.09)          | 363,735.52                |                                 |                               | 681,419.06                     |          |                              |                              |                                    |                       | (203,707.51)             |
| ESSEX POWER EQUITY            | 11,709,968.00           |                           |                                 |                               |                                |          |                              |                              |                                    |                       | 11,709,968.00            |
| <b>RESERVE FUNDS</b>          | <b>10,461,105.91</b>    | <b>363,735.52</b>         |                                 |                               | <b>681,419.06</b>              |          |                              |                              |                                    |                       | <b>11,506,260.49</b>     |
| <b>RESERVES/RESERVE FUNDS</b> | <b>25,460,185.86</b>    | <b>4,992,590.65</b>       |                                 |                               | <b>798,112.82</b>              |          |                              | <b>(504,081.21)</b>          |                                    | <b>(1,239,327.48)</b> | <b>29,507,480.64</b>     |

TOWN OF LASALLE  
DEFERRED REVENUE FUND SCHEDULE  
SEPTEMBER 30, 2017

05/10/2017

|                                  | BALANCE<br>DEC 31, 2016 | CONTR-<br>GENERAL<br>FUND | CONTR-<br>DEFERRED<br>REVENUE | CONTR-<br>OTHER/<br>DEVELOPERS | INTEREST          | TRANSFER-<br>GENERAL<br>FUND | TRANSFER-<br>CAPITAL<br>FUND | TRANSFER-<br>RESERVES/<br>RES FUND | TRANSFER-<br>OTHER  | BALANCE<br>SEPT 30, 2017 |
|----------------------------------|-------------------------|---------------------------|-------------------------------|--------------------------------|-------------------|------------------------------|------------------------------|------------------------------------|---------------------|--------------------------|
| <b>DEFERRED REVENUE</b>          |                         |                           |                               |                                |                   |                              |                              |                                    |                     |                          |
| SEWER PROJECTS                   | 1,056,659.18            |                           |                               |                                | 15,399.68         |                              | (40,083.41)                  |                                    |                     | 1,031,975.45             |
| WATER PROJECTS                   | 3,286,140.46            |                           |                               |                                | 69,906.05         |                              | (779,798.28)                 |                                    |                     | 2,576,248.23             |
| WATER EMERGENCY                  | 1,500,000.00            |                           |                               |                                |                   |                              |                              |                                    |                     | 1,500,000.00             |
| LAND DEVELOPMENT CHARGES         | 6,753,606.06            |                           |                               | 2,873,545.00                   | (82,076.68)       |                              |                              |                                    |                     | 9,545,074.38             |
| DC PROJECTS (NON-GROWTH RELATED) | 12,884,174.85           | 510,000.00                |                               |                                | 199,614.22        |                              |                              |                                    |                     | 13,593,789.07            |
| FEDERAL GAS TAX                  | 2,044,867.42            | 725,684.53                |                               |                                | 32,270.17         |                              | (1,297,101.61)               |                                    |                     | 1,505,720.51             |
| PROVINCIAL GAS TAX/TRANSIT       | 545,951.72              | 14,846.00                 |                               |                                | 8,344.07          |                              |                              |                                    |                     | 569,141.79               |
| OCIF-FORMULA BASED               | 0.00                    | 274,912.00                |                               |                                | 1,906.37          |                              |                              |                                    |                     | 276,818.37               |
| DEPOSITS FROM DEVELOPERS         | 2,098,787.98            |                           |                               | 79,750.00                      | 31,302.31         |                              |                              |                                    | (134,443.84)        | 2,075,396.45             |
| CONTRIBUTIONS FROM DEVELOPERS    | 795,472.50              |                           |                               | 8,000.00                       | 8,487.29          |                              |                              |                                    | (700.00)            | 811,259.79               |
| PARKLAND DEDICATION              | 268,235.20              |                           |                               | 10,500.00                      | 4,153.61          |                              |                              |                                    |                     | 282,888.81               |
| SICK LEAVE                       | 10,195.41               |                           |                               |                                | 156.84            |                              |                              |                                    |                     | 10,352.25                |
| <b>DEFERRED REVENUE</b>          | <b>31,244,090.78</b>    | <b>1,525,442.53</b>       |                               | <b>2,971,795.00</b>            | <b>289,463.93</b> |                              | <b>(2,116,983.30)</b>        |                                    | <b>(135,143.84)</b> | <b>33,778,665.10</b>     |

TOWN OF LASALLE  
CASH AND INVESTMENTS  
SEPTEMBER 30, 2017

| Sector/Class  | Policy   |                                  | Details                            |        |       |          |          |                 | Value   | Term Limitations        |                     |                     |                        |
|---|--|----------------------------------|------------------------------------|--------|-------|----------|----------|-----------------|---------|-------------------------|---------------------|---------------------|------------------------|
|   | Maximum<br>Sector<br>Limit of the<br>Portfolio | Maximum<br>Term<br>Limitation    | Issuer                             | Broker | Issue | Maturity | Interest | Total<br>Amount | Sector  | < 1<br>year<br>25%-100% | 1-3<br>years<br>75% | 3-5<br>years<br>50% | 5 - 10<br>years<br>25% |
| Federal<br>Canada   | 25%  | 10 years<br>10 years             |                                    |        |       |          |          |                 | 0.00%   |                         |                     |                     |                        |
| Provincial<br>Province  | 25%  | 10 years                         |                                    |        |       |          |          |                 | 0.00%   |                         |                     |                     |                        |
| Municipal<br>Municipalities, Regions & Counties<br>School Boards<br>Other Agencies & Authorities<br>One: Public Sector Group of Funds | 25%  | 10 years<br>10 years<br>10 years |                                    |        |       |          |          |                 | 100.00% |                         |                     |                     |                        |
| Financial Institutions<br>Schedule I Banks<br>Schedule II Banks and Credit Unions   | 100%   | 10 years<br>10 years             |                                    |        |       |          |          |                 | 0.00%   |                         |                     |                     |                        |
| TOTAL: EXTERNAL INVESTMENTS   |  |                                  |                                    |        |       |          |          | 317,197.90      |         | 100.0%                  | 0.0%                | 0.0%                | 0.0%                   |
| CASH  |  |                                  |                                    |        |       |          |          |                 |         |                         |                     |                     |                        |
| General Account   |  |                                  | Windsor Family Credit Union        |        |       |          |          | 3,771,059.49    |         | 3,771,059.49            |                     |                     |                        |
| Sewer Account   |  |                                  | Windsor Family Credit Union        |        |       |          |          | 546,468.25      |         | 546,468.25              |                     |                     |                        |
| Water Account   |  |                                  | Windsor Family Credit Union        |        |       |          |          | 487,289.14      |         | 487,289.14              |                     |                     |                        |
| Reserves Account  |  |                                  | Windsor Family Credit Union        |        |       |          |          | 18,666,237.54   |         | 18,666,237.54           |                     |                     |                        |
| Capital Deposits Account  |  |                                  | Windsor Family Credit Union        |        |       |          |          | 33,435,567.20   |         | 33,435,567.20           |                     |                     |                        |
| TOTAL: CASH   |  |                                  |                                    |        |       |          |          | 56,906,621.62   |         | 100.0%                  | 0.0%                | 0.0%                | 0.0%                   |
| INVESTMENT IN ESSEX POWER   |  |                                  |                                    |        |       |          |          |                 |         |                         |                     |                     |                        |
| Investment in Special Class A Shares  |  |                                  | Essex Power (\$207,738 + \$45,522) |        |       |          |          | 253,260.00      |         |                         |                     |                     | 253,260.00             |
| Investment in Common & Preferred Shares (Jan 1,2016)  |  |                                  | Essex Power (\$11,709,968)         |        |       |          |          |                 |         |                         |                     |                     |                        |
| TOTAL: INVESTMENT IN ESSEX POWER  |  |                                  |                                    |        |       |          |          | 253,260.00      |         |                         |                     |                     |                        |
| GRAND TOTAL: CASH AND INVESTMENTS   |  |                                  |                                    |        |       |          |          | 57,477,079.52   |         | 57,223,819.52           | 0.00                | 0.00                | 253,260.00             |
|   |  |                                  |                                    |        |       |          |          |                 |         | 99.6%                   | 0.0%                | 0.0%                | 0.4%                   |