

TOWN OF LASALLE
FINANCIAL STATEMENT
2020 4th Quarter Report

Corporate Results:

Revenue	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Operating Fund	41,431,500	42,871,872	103.5%	38,434,900	41,374,580	107.7%	41,374,580
Water Fund	5,862,000	6,353,241	108.4%	5,557,000	5,695,646	102.5%	5,695,646
Wastewater Fund	4,375,500	4,651,409	106.3%	4,144,500	4,210,943	101.6%	4,210,943
Corporate Total	51,669,000	53,876,522	104.3%	48,136,400	51,281,168	106.5%	51,281,168

Expenditures	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Operating Fund	41,431,500	42,764,716	103.2%	38,434,900	41,282,131	107.4%	41,282,131
Water Fund	5,862,000	6,349,296	108.3%	5,557,000	5,695,191	102.5%	5,695,191
Wastewater Fund	4,375,500	4,646,296	106.2%	4,144,500	4,207,581	101.5%	4,207,581
Corporate Total	51,669,000	53,760,308	104.0%	48,136,400	51,184,903	106.3%	51,184,903

Overall Summary:

The COVID-19 pandemic put stress on the 2020 operating budget in the form of both revenue losses and unanticipated emergency response expenditures. Funding under the Federal-Provincial Safe Restart Agreement offset these losses. Funding from upper levels of government as well measures taken by the municipality resulted in the operating fund finishing the year in a net surplus position of \$107,000, with reserve transfers \$2.6M in excess of budget. The water fund finished with a net surplus of approximately \$4,000 after the final transfer of \$485,000 to the water projects reserve at year end. The wastewater fund is in a surplus position of \$5,000, after the final transfer of \$94,000 to the sewer projects reserve fund.

Departmental Results:

Revenue	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Departmental Total	41,431,500	42,871,872	103.5%	38,434,900	41,374,580	107.7%	41,374,580
General Levy	36,705,800	36,854,338	100.4%	34,404,200	34,550,670	100.4%	34,550,670
Supplementary Levy	455,000	884,889	194.5%	195,000	605,712	310.6%	605,712

Comments:

Funding from the Federal -Provincial Safe Restart agreement of \$952,000 coupled with higher than budgeted supplemental tax billings are the drivers behind the surplus in these revenue accounts.

Interest/Penalties-Taxes	305,000	165,845	54.4%	275,000	322,083	117.1%	322,083
Interest Income	700,000	709,868	101.4%	500,000	959,412	191.9%	959,412
EPC Income	580,000	578,556	99.8%	560,000	578,556	103.3%	578,556

Comments:

The Council-approved waiver of penalty and interest charges on property taxes from March through September (due to the economic impacts of COVID-19 on taxpayers) halved income from this revenue stream in 2020. This waiver expired September 30th and penalty and interest began accruing again on October 1st.

Mayor & Council	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	0	0	100.0%	0	111	100.0%	111
Labour Costs	340,200	311,860	91.7%	299,200	311,349	104.1%	311,349
Operating Costs	105,200	29,233	27.8%	105,200	73,323	69.7%	73,323
Departmental Total	445,400	341,093	76.6%	404,400	384,561	95.1%	384,561

Comments:

Operating costs were lower than prior year due to a reduction in travel and meeting expenses due to COVID-19 social distancing guidelines. The cancellation of the annual Volunteer Recognition event also contributed to the overall operating surplus of \$104,000.

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Finance & Administration	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	942,100	1,172,096	124.4%	897,500	973,370	108.5%	973,370
Labour Costs	2,112,700	2,240,656	106.1%	1,961,700	2,074,644	105.8%	2,074,644
Operating Costs	550,400	599,845	109.0%	527,800	440,034	83.4%	440,034
Departmental Total	1,721,000	1,668,405	96.9%	1,592,000	1,541,308	96.8%	1,541,308

Comments:

The impact of a multi-year property tax write-off in the third quarter, brought to Council under separate cover in the fourth quarter, was ultimately offset by the receipt of surplus benefit plan funds in 2020 for a net surplus of \$53,000 in the department.

Council Services	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	20,500	18,606	90.8%	23,500	24,332	103.5%	24,332
Labour Costs	1,014,100	968,714	95.5%	983,400	962,878	97.9%	962,878
Operating Costs	134,100	112,340	83.8%	148,500	119,702	80.6%	119,702
Departmental Total	1,127,700	1,062,449	94.2%	1,108,400	1,058,248	95.5%	1,058,248

Comments:

The Council Services department has a net surplus of approximately \$65,000 in 2020 due to salary gapping and a reduction in travel and training related costs.

Financial Services	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Labour Costs	75,000	0	0.0%	147,600	0	0.0%	0
Operating Costs	13,406,500	15,761,677	117.6%	11,977,400	15,534,084	129.7%	15,534,084
Departmental Total	13,481,500	15,761,677	116.9%	12,125,000	15,534,084	128.1%	15,534,084

Comments:

The department is over budget by \$2,300,000 as additional transfers to reserves were completed for a one time increase of government funding, and for transfers as a result of departmental performances.

Alley Closing Program	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	0	8,400	100.0%	0	(400)	100.0%	400
Operating Costs	60,000	46,642	77.7%	0	50,903	100.0%	50,903
Departmental Total	60,000	38,242	63.7%	0	51,303	100.0%	50,503

Comments:

There is a surplus of \$22,000 in the alley closing program due to lower than budgeted net costs.

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Division of IT	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Labour Costs	492,700	493,749	100.2%	484,400	476,189	98.3%	476,189
Operating Costs	511,200	478,274	93.6%	468,600	444,954	95.0%	444,954
Departmental Total	1,003,900	972,023	96.8%	953,000	921,143	96.7%	921,143

Comments:

The IT division is under budget by \$32,000, primarily as a result of lower than budgeted administrative expenses relating to communication and technology items.

Fire	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	10,000	6,790	67.9%	10,000	9,207	92.1%	9,207
Labour Costs	2,515,900	2,357,953	93.7%	2,145,500	2,107,666	98.2%	2,107,666
Operating Costs	967,100	919,666	95.1%	946,900	948,389	100.2%	948,389
Departmental Total	3,473,000	3,270,830	94.2%	3,082,400	3,046,848	98.9%	3,046,848

Comments:

Fire Services is under budget by \$202,000 due in main part to the timing of hire of the additional firefighter positions approved in the 2020 operating budget.

Police / Dispatch	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Labour Costs	7,142,300	6,932,098	97.1%	6,837,200	6,982,392	102.1%	6,982,392
Departmental Total	7,737,900	7,589,645	98.1%	7,296,900	7,497,261	102.8%	7,497,261

Comments:

Referred to the Police Services Board.

Police Services Board	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Labour Costs	26,400	28,059	106.3%	26,000	25,358	97.5%	25,358
Departmental Total	54,300	45,728	84.2%	54,300	40,843	75.2%	40,843

Comments:

Referred to the Police Services Board.

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Development & Strategic Initiatives	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	52,500	82,450	157.1%	50,500	93,200	184.6%	93,200
Labour Costs	573,200	583,896	101.9%	564,600	560,689	99.3%	560,689
Operating Costs	92,900	71,424	76.9%	90,900	83,761	92.1%	83,761
Departmental Total	613,600	572,870	93.4%	605,000	551,251	91.1%	551,251

Comments:

The Development & Strategic Initiatives department has a surplus of \$41,000 due to higher than budgeted user fees and lower program service costs.

Building Division	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Construction Revenue	610,500	934,193	153.0%	560,500	887,291	158.3%	887,291
Other Revenue	6,500	13,974	215.0%	6,500	9,303	143.1%	9,303
Shortfall Covered by Revenue Fund	49,900	0	0.0%	80,600	0	0.0%	0
Transfer to Reserve Fund	0	292,153	100.0%	0	283,238	100.0%	283,238
Labour Costs	464,700	312,249	67.2%	452,300	245,741	54.3%	245,741
Operating Costs	202,200	343,765	170.0%	195,300	367,614	188.2%	367,614
Departmental Total	0	0	100.0%	0	(0)	100.0%	(0)

Comments:

Building permit revenue exceeded budget by \$324,000 due to higher than expected building activity. This resulted in a net transfer of \$292,000 to the building activity reserve fund. Labour costs are less than budget but are offset by miscellaneous expenses relating to contractual expenses.

Non Departmental	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Conservation Authority	289,000	294,072	101.8%	275,000	274,133	99.7%	274,133

Comments:

The Town's share of the approved ERCA general levy for 2020 is \$294,072, or 1.76% higher than 2019. As such, a deficit of \$5,072 was incurred the account.

Non Departmental	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Protective Inspection & Control							
Larvicide Program	5,000	4,621	92.4%	5,000	6,410	128.2%	6,410
Dog Pound Facilities	15,000	13,243	88.3%	15,000	23,699	158.0%	23,699
Animal Control Expenses	19,400	19,508	100.6%	19,400	18,693	96.4%	18,693
Spay/Neuter Vouchers	3,000	1,940	64.7%	2,000	2,075	103.8%	2,075
Dog Licences Revenue	20,000	17,186	85.9%	20,000	21,377	106.9%	21,377

Comments:

Protective Inspection & Control accounts tracked mainly to budget in 2020, with only a minor net variance of \$274.

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Emergency Measures	51,000	539,321	1057.5%	31,000	137,986	445.1%	137,986
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Comments:

The deficit in this account is due to both increased flooding mitigation costs as well as hard costs associated with COVID-19 response efforts. This deficit is offset by the Federal-Provincial Safe Restart Agreement funding received in 2020.

Non Departmental	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Winter Control	200,000	289,619	144.8%	200,000	212,262	106.1%	212,262

Comments:

This budget is used to track salt costs only. The current deficit relates to the carryforward of costs for unused salt inventory in 2020.

Non Departmental	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Traffic Control	67,000	67,637	101.0%	72,000	69,524	96.6%	69,524

Comments:

The Traffic Control budget tracked to budget in 2020.

Handi Transit	45,000	23,562	52.4%	55,000	42,823	77.9%	42,823
LaSalle Transit	180,700	174,322	96.5%	164,700	166,553	101.1%	166,553

Comments:

Lasalle Transit revenues fell considerably compared to prior year due to COVID-19 related suspension of service in late March through early May, followed by a waiver of transit fees through September. The deficit was largely offset by decreased fees payable to the City of Windsor for the service, which are based on distance travelled and hours of service.

There is a surplus of \$21,000 in the Handi Transit account due to reduced usage during the pandemic.

Non Departmental	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Street Lighting	260,000	307,919	118.4%	260,000	241,999	93.1%	241,999

Comments:

There is a deficit of \$48,000 in the street lighting accounts due to increased maintenance activities in 2020.

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Non Departmental	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Crossing Guards	98,600	64,477	65.4%	89,500	91,967	102.8%	91,967

Comments:

There is a surplus in the Crossing Guards budget due to the suspension of in-school classes from March through June.

Non Departmental	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Garbage Collection	663,000	666,179	100.5%	646,000	646,115	100.0%	646,115
Garbage Disposal	1,012,000	1,049,680	103.7%	970,000	984,973	101.5%	984,973

Comments:

There is a deficit of \$38,000 in garbage disposal fees due to higher weight-based and yard waste disposal costs in 2020.

Public Works Summary	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	11,357,700	12,131,241	106.8%	10,802,700	11,037,120	102.2%	11,037,120
Labour Costs	6,431,000	5,704,419	88.7%	6,207,500	5,965,982	96.1%	5,965,982
Operating Costs	13,460,400	13,553,274	100.7%	12,772,800	12,723,179	99.6%	12,723,179
Total Expenditures	19,891,400	19,257,694	96.8%	18,980,300	18,689,160	98.5%	18,689,160
Net Department Activity	8,533,700	7,126,453	83.5%	8,177,600	7,652,041	93.6%	7,652,041

Comments:

Overall, the Public Works department has a \$1.4M surplus in 2020. Details of the surplus are provided in the divisional sections below.

Public Works Corporate	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	1,032,200	1,023,813	99.2%	1,013,200	1,005,838	99.3%	1,005,838
Labour Costs	1,210,600	1,175,229	97.1%	1,149,100	1,100,319	95.8%	1,100,319
Operating Costs	522,100	422,150	80.9%	494,800	495,530	100.1%	495,530
Departmental Total	700,500	573,566	81.9%	630,700	590,012	93.6%	590,012

Comments:

The Public Works Corporate budget is under budget by \$267,000 due to lower personnel & administrative expenses.

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Roads / Drainage	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	0	0	100.0%	0	16,071	0.0%	16,071
Labour Costs	673,600	810,420	120.3%	644,600	809,197	125.5%	809,197
Operating Costs	670,800	590,821	88.1%	645,800	447,669	69.3%	447,669
Departmental Total	1,344,400	1,401,241	104.2%	1,290,400	1,240,795	96.2%	1,240,795

Comments:

The Roads/Drainage budget has a net deficit of \$57,000. Higher than budgeted labour costs were partially offset by decreased program services and vehicle/equipment spending.

Drainage	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Labour Costs	441,600	308,678	69.9%	434,100	381,568	87.9%	381,568
Departmental Total	441,600	308,678	69.9%	434,100	381,568	87.9%	381,568

Comments:

The Drainage division has a surplus of \$133,000 due to salary gapping in 2020.

Storm Sewers	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Labour Costs	120,000	104,259	86.9%	118,000	106,572	87.7%	121,054
Operating Costs	20,000	13,046	65.2%	20,000	14,482	72.4%	14,482
Departmental Total	140,000	117,305	83.8%	138,000	121,054	87.7%	121,054

Comments:

The Storm Sewers division is under budget by \$33,000 due to a combination of salary gapping and lower than budgeted storm sewer maintenance costs.

Facilities & Fleet	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	50,000	49,896	99.8%	50,000	58,540	117.1%	(58,540)
Labour Costs	1,691,200	1,453,812	86.0%	1,647,900	1,603,542	97.3%	1,603,542
Operating Costs	2,841,100	2,391,757	84.2%	2,735,000	2,668,465	97.6%	2,668,465
Departmental Total	4,482,300	3,795,672	84.7%	4,332,900	4,213,467	97.2%	4,213,467

Comments:

The Facilities and Fleet division is under budget by \$687,000. Labour costs are \$237,000 under budget due to salary gapping, while operating costs are \$450,000 under budget due to a decrease in utility and facility maintenance costs.

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Parks	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	38,000	52,882	139.2%	38,000	50,082	131.8%	50,082
Labour Costs	946,200	682,406	72.1%	914,300	775,210	84.8%	775,210
Operating Costs	516,700	309,523	59.9%	475,200	383,834	80.8%	383,834
Departmental Total	1,424,900	939,047	65.9%	1,351,500	1,108,961	82.1%	1,108,961

Comments:

The Parks division budget has a surplus of \$486,000 due to a reduction in part-time labour, park and field maintenance costs during the period of public facility closures/reduction of services.

Water	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	5,862,000	6,353,241	108.4%	5,557,000	5,695,646	102.5%	5,695,646
Labour Costs	1,043,100	875,589	83.9%	1,009,300	890,115	88.2%	890,115
Operating Costs	4,818,900	5,473,706	113.6%	4,547,700	4,805,077	105.7%	4,805,077
Departmental Total	0	(3,945)	100.0%	0	(454)	100.0%	(454)

Comments:

The water fund position is in a surplus position of \$4,000. An additional transfer to the water projects reserve fund was made in the amount of \$485,100 as the division performed better than budget due to higher revenue and lower wages and benefit costs. These surpluses were partially offset by higher water purchase costs.

Wastewater	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	4,375,500	4,651,409	106.3%	4,144,500	4,210,943	101.6%	4,210,943
Labour Costs	304,700	294,024	96.5%	290,200	299,458	103.2%	299,458
Operating Costs	4,070,800	4,352,272	106.9%	3,854,300	3,908,123	101.4%	3,908,123
Departmental Total	0	(5,112)	100.0%	0	(3,362)	100.0%	(3,362)

Comments:

The wastewater fund is in a surplus position of \$5,000. An additional transfer to the sewer projects reserve fund was made in the amount of \$94,000 as the division performed better than budget due to higher revenue in the year. This surplus was partially offset by higher sewer maintenance costs.

Culture & Recreation Summary	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	2,543,200	813,055	32.0%	2,545,800	2,765,120	108.6%	2,765,120
Labour Costs	2,222,600	1,272,042	57.2%	2,190,700	2,032,669	92.8%	2,032,669
Operating Costs	611,400	348,344	57.0%	606,400	834,839	137.7%	834,839
Total Expenditures	2,834,000	1,620,386	57.2%	2,797,100	2,867,509	102.5%	2,867,509
Net Department Activity	290,800	807,330	277.6%	251,300	102,389	40.7%	102,389

Comments:

Recreational facility closures and event cancellations necessitated by the COVID-19 pandemic have impacted revenue streams of the department. These deficits have been offset by reductions in the part-time labour force and in underlying operating expenditures. Division specifics are noted in the sections below.

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C & R Corporate	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	84,900	23,460	27.6%	84,900	84,698	99.8%	84,698
Labour Costs	1,072,100	871,218	81.3%	1,082,200	929,731	85.9%	929,731
Operating Costs	342,000	216,907	63.4%	334,500	339,829	101.6%	339,829
Departmental Total	1,329,200	1,064,665	80.1%	1,331,800	1,184,862	89.0%	1,184,862

Comments:

This division is under budget by \$265,000 due in main part to the vacancy of the Director position, which was filled in early in 2021.. Lower personnel and program service costs due to facility closures also contributed to this surplus.

C& R Community Programs	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	422,500	47,104	11.2%	422,500	396,885	93.9%	396,885
Labour Costs	312,000	65,988	21.2%	308,100	288,542	93.7%	288,542
Operating Costs	40,900	3,102	7.6%	33,400	50,786	152.1%	50,786
Departmental Total	(69,600)	21,986	-31.6%	(81,000)	(57,557)	71.1%	(57,557)

Comments:

The Community Programs division is in a deficit of \$92,000 due to revenue losses from facility closures during the pandemic. The revenue losses are partially offset by the reduction of part-time labour and operating costs related to the running of these programs.

C & R Culture & Events	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	15,000	5,177	34.5%	15,000	220,979	1473.2%	220,979
Operating Costs	50,000	39,970	79.9%	50,000	266,157	532.3%	266,157
Departmental Total	35,000	34,793	99.4%	35,000	45,178	129.1%	45,178

Comments:

Revenue losses were offset by reduced program costs in the division.

C & R Hospitality	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	226,000	66,352	29.4%	244,000	217,140	89.0%	217,140
Labour Costs	93,700	17,163	18.3%	101,700	77,633	76.3%	77,633
Operating Costs	83,500	24,299	29.1%	93,500	85,660	91.6%	85,660
Departmental Total	(48,800)	(24,890)	51.0%	(48,800)	(53,847)	110.3%	(53,847)

Comments:

The hospitality division is in a deficit of \$24,000. Revenue losses due to the closure of the concession stand and pauses in facility rentals beginning in March are partially offset by the elimination of part-time concession labour and inventory purchases over the same period.

TOWN OF LASALLE
FINANCIAL STATEMENT
2020 4th Quarter Report

Vollmer Centre Arenas	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	833,300	426,938	51.2%	810,800	872,152	107.6%	872,152
Departmental Total	(833,300)	(426,938)	51.2%	(810,800)	(872,152)	107.6%	(872,152)

Comments:

The arena division is in a deficit of \$416,000 due to revenue losses from facility closures beginning in mid-March.

Vollmer Centre Aquatic Centre	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	578,000	146,890	25.4%	585,000	589,154	100.7%	589,154
Labour Costs	512,300	189,373	37.0%	471,600	490,450	104.0%	490,450
Operating Costs	50,000	19,824	39.6%	50,000	46,737	93.5%	46,737
Departmental Total	(15,700)	62,307	-396.9%	(63,400)	(51,967)	82.0%	(51,967)

Comments:

The aquatic centre division is in a deficit of \$78,000 due to revenue losses from closures beginning in March. These losses were partially offset by a reduction in part-time labour and operating costs.

Vollmer Centre Fitness Centre	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	343,300	97,133	28.3%	343,400	356,790	103.9%	356,790
Labour Costs	192,300	128,300	66.7%	189,700	201,957	106.5%	201,957
Operating Costs	45,000	44,241	98.3%	45,000	45,671	101.5%	45,671
Departmental Total	(106,000)	75,409	-71.1%	(108,700)	(109,162)	100.4%	(109,162)

Comments:

The fitness centre division is in a deficit of \$181,000 due to revenue losses from closures beginning in March. These losses were partially offset by a reduction in part-time labour costs.

LaSalle Outdoor Pool	2020 Budget	Actual to Dec31,2020	Percentage of Budget	2019 Budget	Actual to Dec31,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	40,200	0	0.0%	40,200	27,323	68.0%	27,323
Labour Costs	40,200	0	0.0%	37,400	44,356	118.6%	44,356
Departmental Total	0	0	100.0%	(2,800)	17,032	-608.3%	17,032

Comments:

The decision was made to keep the outdoor pool closed for the 2020 season. The net budget impact of the closure is zero.

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	2020 Budget	2020 YTD Actual 31-Dec	\$ Variance Budget to Actual	2020 % Budget to Actual	2019 Budget	2019 YTD Actual 31-Dec	2019 % Budget to Actual	2019 YTD Actual 31-Dec
<u>Revenues</u>								
General Levy	(36,705,800)	(36,854,338)	(148,538)	100.4%	(34,404,200)	(34,550,670)	100.4%	(34,550,670)
Supplementary Levy	(455,000)	(884,889)	(429,889)	194.5%	(195,000)	(605,712)	310.6%	(605,712)
Payments in Lieu of Taxes-General	(40,200)	(47,737)	(7,537)	118.8%	(40,200)	(40,256)	100.1%	(40,256)
Payments in Lieu of Taxes-Supplementary	0	5,206	5,206	100.0%	0	1,720	100.0%	1,720
Local Improvements	(13,600)	(13,587)	13	99.9%	(16,100)	(16,046)	99.7%	(16,046)
Other Revenues	(4,216,900)	(5,076,528)	(859,628)	120.4%	(3,779,400)	(6,163,615)	163.1%	(6,163,615)
Revenues	(41,431,500)	(42,871,872)	(1,440,372)	103.5%	(38,434,900)	(41,374,580)	107.7%	(41,374,580)

Expenditures**Mayor & Council**

Wages/Benefits	340,200	311,860	(28,340)	91.7%	299,200	311,349	104.1%	311,349
Administrative Expenses	38,500	11,311	(27,189)	29.4%	38,500	36,657	95.2%	36,657
Personnel Expenses	40,200	6,739	(33,461)	16.8%	40,200	14,827	36.9%	14,827
Program Services	26,500	11,184	(15,316)	42.2%	26,500	21,840	82.4%	21,840
Expenditures	445,400	341,093	(104,307)	180.0%	404,400	384,672	318.6%	384,672
Other Revenues	0	0	0	100.0%	0	(111)	100.0%	(111)
Revenues	0	0	0	100.0%	0	(111)	100.0%	(111)
Mayor & Council	445,400	341,093	(104,307)	76.6%	404,400	384,561	95.1%	384,561

Finance & Administration

Wages/Benefits	2,112,700	2,240,656	127,956	106.1%	1,961,700	2,074,644	105.8%	2,074,644
Administrative Expenses	205,700	198,498	(7,202)	96.5%	198,100	195,813	98.9%	195,813
Personnel Expenses	57,500	27,340	(30,160)	47.6%	57,500	51,598	89.7%	51,598
Program Services	287,200	374,007	86,807	130.2%	272,200	192,623	70.8%	192,623
Expenditures	2,663,100	2,840,501	177,401	106.7%	2,489,500	2,514,678	101.0%	2,514,678
Contributions from Own Funds	(40,000)	(40,000)	0	100.0%	(40,000)	(40,000)	100.0%	(40,000)
Other Revenues	(902,100)	(1,132,096)	(229,996)	125.5%	(857,500)	(933,370)	108.9%	(933,370)
Revenues	(942,100)	(1,172,096)	(229,996)	124.4%	(897,500)	(973,370)	108.5%	(973,370)
Finance & Administration	1,721,000	1,668,405	(52,595)	96.9%	1,592,000	1,541,308	96.8%	1,541,308

Council Services

Wages/Benefits	1,014,100	968,714	(45,386)	95.5%	983,400	962,878	97.9%	962,878
Administrative Expenses	22,700	9,133	(13,567)	40.2%	22,100	12,554	56.8%	12,554
Personnel Expenses	49,100	26,995	(22,105)	55.0%	49,100	31,031	63.2%	31,031
Program Services	62,300	73,144	10,844	117.4%	77,300	73,451	95.0%	73,451
Transfers to Own Funds	0	3,069	3,069	100.0%	0	2,666	100.0%	2,666
Expenditures	1,148,200	1,081,055	(67,145)	94.2%	1,131,900	1,082,580	95.6%	1,082,580
Other Revenues	(20,500)	(18,606)	1,894	90.8%	(23,500)	(24,332)	103.5%	(24,332)
Revenues	(20,500)	(18,606)	1,894	90.8%	(23,500)	(24,332)	103.5%	(24,332)
Council Services	1,127,700	1,062,449	(65,251)	94.2%	1,108,400	1,058,248	95.5%	1,058,248

Financial Services

Wages/Benefits	75,000	0	(75,000)	0.0%	147,600	0	0.0%	0
Long Term Debt Capital Financing	2,519,400	2,519,323	(77)	100.0%	1,964,200	1,964,174	100.0%	1,964,174
Long Term Debt Charges	13,600	13,587	(13)	99.9%	16,100	16,046	99.7%	16,046
Program Services	305,000	31,419	(273,581)	0.0%	255,000	36,585	0.0%	36,585
Transfers to Own Funds	10,568,500	13,197,348	2,628,848	124.9%	9,742,100	13,517,280	138.8%	13,517,280
Expenditures	13,481,500	15,761,677	2,280,177	116.9%	12,125,000	15,534,084	128.1%	15,534,084
Financial Services	13,481,500	15,761,677	2,280,177	116.9%	12,125,000	15,534,084	128.1%	15,534,084

Alley Closing Program

Program Services	60,000	46,642	(13,358)	77.7%	0	50,903	100.0%	50,903
Other Revenue	0	(8,400)	(8,400)	100.0%	0	(400)	100.0%	(400)
Alley Closing Program	60,000	38,242	(21,758)	63.7%	0	50,503	100.0%	50,503

TOWN OF LASALLE
FINANCIAL STATEMENT
December 31, 2020

	2020 Budget	2020 YTD Actual 31-Dec	\$ Variance Budget to Actual	2020 % Budget to Actual	2019 Budget	2019 YTD Actual 31-Dec	2019 % Budget to Actual	2019 YTD Actual 31-Dec
<u>Division of IT (DoIT)</u>								
Wages/Benefits	492,700	493,749	1,049	100.2%	484,400	476,189	98.3%	476,189
Administrative Expenses	343,100	316,434	(26,666)	92.2%	303,600	278,179	91.6%	278,179
Personnel Expenses	9,000	2,739	(6,261)	30.4%	9,000	10,775	119.7%	10,775
Transfers to Own Funds	159,100	159,100	0	100.0%	156,000	156,000	100.0%	156,000
Expenditures	1,003,900	972,023	(31,877)	0.0%	953,000	921,143	0.0%	921,143
Division of IT	1,003,900	972,023	(31,877)	96.8%	953,000	921,143	96.7%	921,143
<u>Fire</u>								
Wages/Benefits	2,515,900	2,357,953	(157,947)	93.7%	2,145,500	2,107,666	98.2%	2,107,666
Administrative Expenses	64,700	58,760	(5,940)	90.8%	61,100	65,645	107.4%	65,645
Personnel Expenses	141,200	117,644	(23,556)	83.3%	122,600	111,561	91.0%	111,561
Vehicle/Equipment Expenses	130,800	115,208	(15,592)	88.1%	130,200	142,221	109.2%	142,221
Program Services	28,000	25,655	(2,345)	91.6%	25,000	20,962	83.9%	20,962
Transfers to Own Funds	602,400	602,400	0	100.0%	608,000	608,000	100.0%	608,000
Expenditures	3,483,000	3,277,620	(205,380)	94.1%	3,092,400	3,056,055	98.8%	3,056,055
Other Revenues	(10,000)	(6,790)	3,210	67.9%	(10,000)	(9,207)	92.1%	(9,207)
Revenues	(10,000)	(6,790)	3,210	67.9%	(10,000)	(9,207)	92.1%	(9,207)
Fire	3,473,000	3,270,830	(202,170)	94.2%	3,082,400	3,046,848	98.9%	3,046,848
<u>Police / Dispatch</u>								
Wages/Benefits	7,142,300	6,932,098	(210,202)	97.1%	6,837,200	6,982,392	102.1%	6,982,392
Administrative Expenses	194,300	212,288	17,988	109.3%	171,200	184,656	107.9%	184,656
Personnel Expenses	134,400	131,776	(2,624)	98.1%	114,500	188,674	164.8%	188,674
Facility Expenses	153,000	158,203	5,203	103.4%	155,000	174,297	112.5%	174,297
Vehicle/Equipment Expenses	134,100	150,399	16,299	112.2%	136,100	136,091	100.0%	136,091
Program Services	135,800	123,623	(12,177)	91.0%	137,000	184,721	134.8%	184,721
Transfers to Own Funds	45,000	52,151	7,151	115.9%	80,000	96,901	121.1%	96,901
Expenditures	7,938,900	7,760,538	(178,362)	97.8%	7,631,000	7,947,732	104.2%	7,947,732
Grants	(61,000)	(67,892)	(6,892)	111.3%	(73,600)	(107,909)	146.6%	(107,909)
Contributions from Own Funds	0	0	0	100.0%	0	0	100.0%	0
Other Revenues	(140,000)	(103,001)	36,999	73.6%	(260,500)	(342,561)	131.5%	(342,561)
Revenues	(201,000)	(170,893)	30,107	85.0%	(334,100)	(450,470)	134.8%	(450,470)
Police / Dispatch	7,737,900	7,589,645	(148,255)	98.1%	7,296,900	7,497,261	102.8%	7,497,261
<u>Police Services Board</u>								
Wages/Benefits	26,400	28,059	1,659	106.3%	26,000	25,358	97.5%	25,358
Administrative Expenses	19,000	13,036	(5,964)	68.6%	19,100	12,421	65.0%	12,421
Personnel Expenses	7,900	3,099	(4,801)	39.2%	8,200	2,984	36.4%	2,984
Program Services	1,000	26,036	25,036	2603.6%	1,000	80	8.0%	80
Expenditures	54,300	70,229	15,929	129.3%	54,300	40,843	75.2%	40,843
Contributions from Own Funds	0	(24,501)	(24,501)	100.0%	0	0	100.0%	0
Other Revenues	0	0	0	100.0%	0	0	100.0%	0
Revenues	0	(24,501)	(24,501)	100.0%	0	0	100.0%	0
Police Services Board	54,300	45,728	(8,572)	84.2%	54,300	40,843	75.2%	40,843
<u>Conservation Authority</u>								
Program Services	289,000	294,072	5,072	101.8%	275,000	274,133	99.7%	274,133
Conservation Authority	289,000	294,072	5,072	101.8%	275,000	274,133	99.7%	274,133
<u>Protective Inspection & Control</u>								
Program Services	42,400	39,312	(3,088)	92.7%	41,400	50,877	122.9%	50,877
Other Revenues	(20,000)	(17,186)	2,814	85.9%	(20,000)	(21,377)	106.9%	(21,377)
Protective Inspection & Control	22,400	22,126	(274)	98.8%	21,400	29,500	137.9%	29,500
<u>Emergency Measures</u>								
Program Services	51,000	539,321	488,321	1057.5%	31,000	137,986	445.1%	137,986
Emergency Measures	51,000	539,321	488,321	1057.5%	31,000	137,986	445.1%	137,986

TOWN OF LASALLE
FINANCIAL STATEMENT
December 31, 2020

	2020 Budget	2020 YTD Actual 31-Dec	\$ Variance Budget to Actual	2020 % Budget to Actual	2019 Budget	2019 YTD Actual 31-Dec	2019 % Budget to Actual	2019 YTD Actual 31-Dec
<u>Public Works Summary</u>								
Wages/Benefits	6,431,000	5,704,419	(726,581)	88.7%	6,207,500	5,965,982	96.1%	5,965,982
Long Term Debt	412,000	411,953	(47)	100.0%	412,000	411,953	100.0%	411,953
Administrative Expenses	387,100	349,410	(37,690)	90.3%	366,800	361,609	98.6%	361,609
Personnel Expenses	135,000	72,740	(62,260)	53.9%	128,000	133,921	104.6%	133,921
Facility Expenses	1,986,900	1,532,773	(454,127)	77.1%	1,935,900	1,733,156	89.5%	1,733,156
Vehicle/Equipment Expenses	708,000	636,024	(71,976)	89.8%	652,900	742,081	113.7%	742,081
Program Services	6,453,100	6,570,064	116,964	101.8%	6,160,300	5,984,851	97.2%	5,984,851
Transfers to Own Funds	3,378,300	3,980,309	602,009	117.8%	3,116,900	3,355,607	107.7%	3,355,607
Expenditures	19,891,400	19,257,694	(633,706)	96.8%	18,980,300	18,689,160	98.5%	18,689,160
Contributions from Own Funds	(412,000)	(411,953)	47	100.0%	(412,000)	(411,953)	100.0%	(411,953)
Other Revenues	(10,945,700)	(11,719,287)	(773,587)	107.1%	(10,390,700)	(10,625,166)	102.3%	(10,625,166)
Revenues	(11,357,700)	(12,131,241)	(773,541)	106.8%	(10,802,700)	(11,037,120)	102.2%	(11,037,120)
Public Works Summary	8,533,700	7,126,453	(1,407,247)	83.5%	8,177,600	7,652,041	93.6%	7,652,041
<u>Public Works Corporate</u>								
Wages/Benefits	1,210,600	1,175,229	(35,371)	97.1%	1,149,100	1,100,319	95.8%	1,100,319
Administrative Expenses	387,100	349,410	(37,690)	90.3%	366,800	361,609	98.6%	361,609
Personnel Expenses	135,000	72,740	(62,260)	53.9%	128,000	133,921	104.6%	133,921
Program Services	0	0	0	100.0%	0	0	100.0%	0
Expenditures	1,732,700	1,597,379	(135,321)	7.4%	1,643,900	1,595,849	65.1%	1,595,849
Other Revenues	(1,032,200)	(1,023,813)	8,387	99.2%	(1,013,200)	(1,005,838)	99.3%	(1,005,838)
Revenues	(1,032,200)	(1,023,813)	8,387	103.6%	(1,013,200)	(1,005,838)	110.2%	(1,005,838)
Public Works Corporate	700,500	573,566	(126,934)	81.9%	630,700	590,012	93.6%	590,012
<u>Roads/Drainage</u>								
Wages/Benefits	673,600	810,420	136,820	120.3%	644,600	809,197	125.5%	809,197
Vehicle/Equipment Expenses	34,000	6,039	(27,961)	17.8%	34,000	20,598	60.6%	20,598
Program Services	636,800	584,782	(52,018)	91.8%	611,800	427,072	69.8%	427,072
Expenditures	1,344,400	1,401,241	56,841	104.2%	1,290,400	1,256,866	97.4%	1,256,866
Other Revenues	0	0	0	100.0%	0	(16,071)	0.0%	(16,071)
Roads/Drainage	1,344,400	1,401,241	56,841	104.2%	1,290,400	1,240,795	96.2%	1,240,795
<u>Drainage</u>								
Wages/Benefits	441,600	308,678	(132,922)	69.9%	434,100	381,568	87.9%	381,568
Expenditures	441,600	308,678	(132,922)	69.9%	434,100	381,568	87.9%	381,568
Drainage	441,600	308,678	(132,922)	69.9%	434,100	381,568	87.9%	381,568
<u>Storm Sewers</u>								
Wages/Benefits	120,000	104,259	(15,741)	86.9%	118,000	106,572	90.3%	106,572
Program Services	20,000	13,046	(6,954)	65.2%	20,000	14,482	72.4%	14,482
Expenditures	140,000	117,305	(22,695)	83.8%	138,000	121,054	87.7%	121,054
Storm Sewers	140,000	117,305	(22,695)	83.8%	138,000	121,054	87.7%	121,054
<u>Facilities & Fleet</u>								
Wages/Benefits	1,691,200	1,453,812	(237,388)	86.0%	1,647,900	1,603,542	97.3%	1,603,542
Facility Expenses	1,986,900	1,532,773	(454,127)	77.1%	1,935,900	1,733,156	89.5%	1,733,156
Vehicle/Equipment Expenses	630,500	612,674	(17,826)	97.2%	575,400	689,701	119.9%	689,701
Transfer to Own Funds	223,700	246,309	22,609	110.1%	223,700	245,607	109.8%	245,607
Expenditures	4,532,300	3,845,569	(686,731)	84.9%	4,382,900	4,272,007	97.5%	4,272,007
Other Revenues	(50,000)	(49,896)	104	99.8%	(50,000)	(58,540)	117.1%	(58,540)
Revenues	(50,000)	(49,896)	104	100.0%	(50,000)	(58,540)	110.2%	(58,540)
Facilities & Fleet	4,482,300	3,795,672	(686,628)	84.7%	4,332,900	4,213,467	97.2%	4,213,467

TOWN OF LASALLE
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	2020 Budget	2020 YTD Actual 31-Dec	\$ Variance Budget to Actual	2020 % Budget to Actual	2019 Budget	2019 YTD Actual 31-Dec	2019 % Budget to Actual	2019 YTD Actual 31-Dec
<u>Parks</u>								
Wages/Benefits	946,200	682,406	(263,794)	72.1%	914,300	775,210	84.8%	775,210
Vehicle/Equipment Expenses	15,500	5,111	(10,389)	33.0%	15,500	11,927	77.0%	11,927
Program Services	501,200	304,411	(196,789)	60.7%	459,700	371,907	80.9%	371,907
Expenditures	1,462,900	991,929	(470,971)	67.8%	1,389,500	1,159,044	83.4%	1,159,044
Other Revenues	(38,000)	(52,882)	(14,882)	139.2%	(38,000)	(50,082)	131.8%	(50,082)
Revenues	(38,000)	(52,882)	(14,882)	139.2%	(38,000)	(50,082)	131.8%	(50,082)
Parks	1,424,900	939,047	(485,853)	65.9%	1,351,500	1,108,961	82.1%	1,108,961

<u>Water</u>								
Wages/Benefits	1,043,100	875,589	(167,511)	83.9%	1,009,300	890,115	88.2%	890,115
Vehicle/Equipment Expenses	20,000	9,167	(10,833)	45.8%	20,000	12,651	63.3%	12,651
Program Services	3,117,000	3,297,539	180,539	105.8%	2,952,900	3,062,426	103.7%	3,062,426
Transfers to Own Funds	1,681,900	2,167,000	485,100	128.8%	1,574,800	1,730,000	109.9%	1,730,000
Expenditures	5,862,000	6,349,296	487,296	108.3%	5,557,000	5,695,191	102.5%	5,695,191
Contributions from Own Funds	0	0	0	100.0%	0	0	100.0%	0
Consumption/Base Rate Revenues	(5,746,000)	(6,218,733)	(472,733)	108.2%	(5,441,000)	(5,537,239)	101.8%	(5,537,239)
Other Revenues	(116,000)	(134,508)	(18,508)	116.0%	(116,000)	(158,407)	136.6%	(158,407)
Revenues	(5,862,000)	(6,353,241)	(491,241)	108.4%	(5,557,000)	(5,695,646)	102.5%	(5,695,646)
Water	0	(3,945)	(3,945)	100.0%	0	(454)	100.0%	(454)

<u>Wastewater</u>								
Wages/Benefits	304,700	294,024	(10,676)	96.5%	290,200	299,458	103.2%	299,458
Long Term Debt Charges	412,000	411,953	(47)	100.0%	412,000	411,953	100.0%	411,953
Vehicle/Equipment Expenses	8,000	3,033	(4,967)	37.9%	8,000	7,204	90.1%	7,204
Program Services	2,178,100	2,370,285	192,185	108.8%	2,115,900	2,108,965	99.7%	2,108,965
Transfers to Own Funds	1,472,700	1,567,000	94,300	106.4%	1,318,400	1,380,000	104.7%	1,380,000
Expenditures	4,375,500	4,646,296	270,796	106.2%	4,144,500	4,207,581	101.5%	4,207,581
Contributions from Own Funds	(412,000)	(411,953)	47	100.0%	(412,000)	(411,953)	100.0%	(411,953)
Consumption/Base Rate Revenues	(3,944,000)	(4,209,940)	(265,940)	106.7%	(3,713,000)	(3,767,591)	101.5%	(3,767,591)
Frontage/Connection	0	0	0	100.0%	0	0	100.0%	0
Other Revenues	(19,500)	(29,515)	(10,015)	151.4%	(19,500)	(31,398)	161.0%	(31,398)
Revenues	(4,375,500)	(4,651,409)	(275,909)	1.02	(4,144,500)	(4,210,943)	0.53	(4,210,943)
Wastewater	0	(5,112)	(5,112)	100.0%	0	(3,362)	100.0%	(3,362)

<u>Winter Control</u>								
Program Services	200,000	289,619	89,619	144.8%	200,000	212,262	106.1%	212,262
Winter Control	200,000	289,619	89,619	144.8%	200,000	212,262	106.1%	212,262

<u>Traffic Control</u>								
Program Services	67,000	67,637	637	101.0%	72,000	69,524	96.6%	69,524
Traffic Control	67,000	67,637	637	101.0%	72,000	69,524	96.6%	69,524

<u>Handi-Transit</u>								
Program Services	45,000	23,562	(21,438)	52.4%	55,000	42,823	77.9%	42,823
Handi-Transit	45,000	23,562	(21,438)	96.5%	55,000	42,823	101.1%	42,823

<u>LaSalle Transit</u>								
Program Services	496,200	320,563	(175,637)	64.6%	480,200	471,347	98.2%	471,347
Transfers to Own Funds	0	39,132	39,132	100.0%	0	0	100.0%	0
Expenditures	496,200	359,695	(136,505)	72.5%	480,200	471,347	98.2%	471,347
Grants	0	(39,132)	(39,132)	100.0%	0	0	100.0%	0
Contributions from Own Funds	(251,000)	(130,000)	121,000	51.8%	(251,000)	(251,000)	100.0%	(251,000)
Other Revenues	(64,500)	(16,241)	48,259	25.2%	(64,500)	(53,794)	83.4%	(53,794)
Revenues	(315,500)	(185,373)	130,127	58.8%	(315,500)	(304,794)	96.6%	(304,794)
LaSalle Transit	180,700	174,322	(6,378)	96.5%	164,700	166,553	101.1%	166,553

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	2020 Budget	2020 YTD Actual 31-Dec	\$ Variance Budget to Actual	2020 % Budget to Actual	2019 Budget	2019 YTD Actual 31-Dec	2019 % Budget to Actual	2019 YTD Actual 31-Dec
<u>Street Lighting</u>								
Program Services	260,000	307,919	47,919	118.4%	260,000	241,999	93.1%	241,999
Street Lighting	260,000	307,919	47,919	118.4%	260,000	241,999	93.1%	241,999
<u>Crossing Guards</u>								
Wages/Benefits	96,800	63,153	(33,647)	65.2%	87,800	87,575	99.7%	87,575
Administrative Expenses	800	710	(90)	88.8%	700	751	107.2%	751
Program Services	1,000	614	(386)	61.4%	1,000	3,641	364.1%	3,641
Expenditures	98,600	64,477	(34,123)	65.4%	89,500	91,967	102.8%	91,967
Crossing Guards	98,600	64,477	(34,123)	65.4%	89,500	91,967	102.8%	91,967
<u>Sanitary Sewer System</u>								
Program Services	0	0	0	100.0%	0	0	100.0%	0
Sanitary Sewer System	0	0	0	100.0%	0	0	100.0%	0
<u>Garbage Collection</u>								
Program Services	663,000	666,179	3,179	100.5%	646,000	646,115	100.0%	646,115
Garbage Collection	663,000	666,179	3,179	100.5%	646,000	646,115	100.0%	646,115
<u>Garbage Disposal</u>								
Program Services	1,012,000	1,049,680	37,680	103.7%	970,000	984,973	101.5%	984,973
Garbage Disposal	1,012,000	1,049,680	37,680	103.7%	970,000	984,973	101.5%	984,973
<u>Culture & Recreation Summary</u>								
Wages/Benefits	2,222,600	1,272,042	(950,558)	57.2%	2,190,700	2,032,669	92.8%	2,032,669
Administrative Expenses	54,200	42,632	(11,568)	78.7%	51,700	56,022	108.4%	56,022
Personnel Expenses	36,100	11,446	(24,654)	31.7%	36,100	39,158	108.5%	39,158
Vehicle/Equipment Expenses	7,500	7,133	(367)	95.1%	7,500	11,430	152.4%	11,430
Program Services	298,600	105,821	(192,779)	35.4%	296,100	519,848	175.6%	519,848
Transfers to Own Funds	215,000	181,313	(33,688)	84.3%	215,000	208,381	96.9%	208,381
Expenditures	2,834,000	1,620,386	(1,213,614)	57.2%	2,797,100	2,867,509	102.5%	2,867,509
Contributions from Own Funds	0	0	0	100.0%	0	(60,000)	100.0%	(60,000)
Grants	0	0	0	100.0%	0	(70,000)	100.0%	(70,000)
Other Revenues	(2,543,200)	(813,055)	1,730,145	32.0%	(2,545,800)	(2,635,120)	103.5%	(2,635,120)
Revenues	(2,543,200)	(813,055)	1,730,145	232.0%	(2,545,800)	(2,765,120)	303.5%	(2,765,120)
Culture & Recreation Summary	290,800	807,330	516,530	277.6%	251,300	102,389	40.7%	102,389
<u>Culture & Recreation Corporate</u>								
Wages/Benefits	1,072,100	871,218	(200,882)	81.3%	1,082,200	929,731	85.9%	929,731
Administrative Expenses	54,200	42,632	(11,568)	78.7%	51,700	56,022	108.4%	56,022
Personnel Expenses	36,100	11,446	(24,654)	31.7%	36,100	39,158	108.5%	39,158
Vehicle/Program Expenses	7,500	7,133	(367)	95.1%	7,500	10,087	134.5%	10,087
Program Services	69,200	14,384	(54,816)	20.8%	64,200	66,180	103.1%	66,180
Transfers to Own Funds	175,000	141,313	(33,688)	80.8%	175,000	168,381	96.2%	168,381
Expenditures	1,414,100	1,088,125	(325,975)	76.9%	1,416,700	1,269,560	89.6%	1,269,560
Grants	0	0	0	100.0%	0	0	100.0%	0
Other Revenues	(84,900)	(23,460)	61,440	27.6%	(84,900)	(84,698)	99.8%	(84,698)
Revenues	(84,900)	(23,460)	61,440	27.6%	(84,900)	(84,698)	99.8%	(84,698)
Culture & Recreation Corporate	1,329,200	1,064,665	(264,535)	80.1%	1,331,800	1,184,862	89.0%	1,184,862

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	2020 Budget	2020 YTD Actual 31-Dec	\$ Variance Budget to Actual	2020 % Budget to Actual	2019 Budget	2019 YTD Actual 31-Dec	2019 % Budget to Actual	2019 YTD Actual 31-Dec
<u>Culture & Recreation Community Programs</u>								
Wages/Benefits	312,000	65,988	(246,012)	21.2%	308,100	288,542	93.7%	288,542
Program Services	40,900	3,102	(37,798)	7.6%	33,400	50,786	152.1%	50,786
Expenditures	352,900	69,090	(283,810)	19.6%	341,500	339,328	99.4%	339,328
Grants	0	0	0	100.0%	0	0	100.0%	0
Other Revenues	(422,500)	(47,104)	375,396	11.2%	(422,500)	(396,885)	93.9%	(396,885)
Revenues	(422,500)	(47,104)	375,396	11.2%	(422,500)	(396,885)	93.9%	(396,885)
Culture & Recreation Community Programs	(69,600)	21,986	91,586	-31.6%	(81,000)	(57,557)	71.1%	(57,557)
<u>Culture & Recreation Culture & Events</u>								
Program Services	50,000	39,970	(10,030)	79.9%	50,000	266,157	532.3%	266,157
Grants	0	0	0	100.0%	0	(70,000)	100.0%	(70,000)
Contribution from Own Funds	0	0	0	100.0%	0	(60,000)	100.0%	(60,000)
Other Revenues	(15,000)	(5,177)	9,823	34.5%	(15,000)	(90,979)	606.5%	(90,979)
Revenues	(15,000)	(5,177)	9,823	34.5%	(15,000)	(220,979)	1473.2%	(220,979)
Culture & Recreation Culture & Events	35,000	34,793	(207)	99.4%	35,000	45,178	129.1%	45,178
<u>Culture & Recreation Hospitality</u>								
Wages/Benefits	93,700	17,163	(76,537)	18.3%	101,700	77,633	76.3%	77,633
Program Services	83,500	24,299	(59,201)	29.1%	93,500	85,660	91.6%	85,660
Expenditures	177,200	41,462	(135,738)	23.4%	195,200	163,293	83.7%	163,293
Other Revenues	(226,000)	(66,352)	159,648	29.4%	(244,000)	(217,140)	89.0%	(217,140)
Revenues	(226,000)	(66,352)	159,648	29.4%	(244,000)	(217,140)	89.0%	(217,140)
Culture & Recreation Hospitality	(48,800)	(24,890)	23,910	51.0%	(48,800)	(53,847)	110.3%	(53,847)
<u>VRC Arenas</u>								
Other Revenues	(833,300)	(426,938)	406,362	51.2%	(810,800)	(872,152)	107.6%	(872,152)
Revenues	(833,300)	(426,938)	406,362	51.2%	(810,800)	(872,152)	107.6%	(872,152)
VRC Arenas	(833,300)	(426,938)	406,362	51.2%	(810,800)	(872,152)	107.6%	(872,152)
<u>VRC Aquatic Centre</u>								
Wages/Benefits	512,300	189,373	(322,927)	37.0%	471,600	490,450	104.0%	490,450
Vehicle/Equipment Expenses	0	0	0	100.0%	0	1,342	100.0%	1,342
Program Services	50,000	19,824	(30,176)	39.7%	50,000	45,395	90.8%	45,395
Expenditures	562,300	209,197	(353,103)	37.2%	521,600	537,187	103.0%	537,187
Other Revenues	(578,000)	(146,890)	431,110	25.4%	(585,000)	(589,154)	100.7%	(589,154)
Revenues	(578,000)	(146,890)	431,110	25.4%	(585,000)	(589,154)	100.7%	(589,154)
VRC Aquatic Centre	(15,700)	62,307	78,007	-396.9%	(63,400)	(51,967)	82.0%	(51,967)
<u>VRC Fitness Centre</u>								
Wages/Benefits	192,300	128,300	(64,000)	66.7%	189,700	201,957	106.5%	201,957
Program Services	5,000	4,241	(759)	84.8%	5,000	5,671	113.4%	5,671
Transfers to Own Funds	40,000	40,000	0	100.0%	40,000	40,000	100.0%	40,000
Expenditures	237,300	172,541	(64,759)	72.7%	234,700	247,628	105.5%	247,628
Grants	0	0	0	100.0%	0	0	100.0%	0
Other Revenues	(343,300)	(97,133)	246,167	28.3%	(343,400)	(356,790)	103.9%	(356,790)
Revenues	(343,300)	(97,133)	246,167	28.3%	(343,400)	(356,790)	103.9%	(356,790)
VRC Fitness Centre	(106,000)	75,409	181,409	-71.1%	(108,700)	(109,162)	100.4%	(109,162)
<u>LaSalle Outdoor Pool</u>								
Wages/Benefits	40,200	0	(40,200)	0.0%	37,400	44,356	118.6%	44,356
Program Services	0	0	0	100.0%	0	0	100.0%	0
Expenditures	40,200	0	(40,200)	0.0%	37,400	44,356	118.6%	44,356
Other Revenues	(40,200)	0	40,200	0.0%	(40,200)	(27,323)	68.0%	(27,323)
Revenues	(40,200)	0	40,200	0.0%	(40,200)	(27,323)	68.0%	(27,323)
LaSalle Outdoor Pool	0	0	0	100.0%	(2,800)	17,032	-608.3%	17,032

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	2020 Budget	2020 YTD Actual 31-Dec	\$ Variance Budget to Actual	2020 % Budget to Actual	2019 Budget	2019 YTD Actual 31-Dec	2019 % Budget to Actual	2019 YTD Actual 31-Dec
<u>Development & Strategic Initiatives</u>								
Wages/Benefits	573,200	583,896	10,696	101.9%	564,600	560,689	99.3%	560,689
Administrative Expenses	20,300	24,188	3,888	119.2%	20,300	21,182	104.4%	21,182
Personnel Expenses	11,200	4,225	(6,975)	37.7%	9,200	10,076	109.5%	10,076
Program Services	23,400	5,011	(18,389)	21.4%	23,400	14,504	62.0%	14,504
Transfers to Own Funds	38,000	38,000	0	100.0%	38,000	38,000	100.0%	38,000
Expenditures	666,100	655,320	(10,780)	98.4%	655,500	644,451	98.3%	644,451
Grants	0	0	0	100.0%	0	0	100.0%	0
Other Revenues	(52,500)	(82,450)	(29,950)	157.1%	(50,500)	(93,200)	184.6%	(93,200)
Revenues	(52,500)	(82,450)	(29,950)	157.1%	(50,500)	(93,200)	184.6%	(93,200)
Development & Strategic Initiatives	613,600	572,870	(40,730)	93.4%	605,000	551,251	91.1%	551,251
<u>Building Division</u>								
Wages/Benefits	464,700	312,249	(152,451)	67.2%	452,300	245,741	54.3%	245,741
Administrative Expenses	4,600	2,609	(1,991)	56.7%	4,600	3,260	70.9%	3,260
Personnel Expenses	14,300	4,965	(9,335)	34.7%	10,700	9,038	84.5%	9,038
Program Services	183,300	336,190	152,890	183.4%	180,000	355,317	197.4%	355,317
Transfers to Own Funds	0	292,153	292,153	100.0%	0	283,238	100.0%	283,238
Expenditures	666,900	948,167	281,267	142.2%	647,600	896,594	138.5%	896,594
Contributions from Own Funds	(49,900)	0	49,900	0.0%	(80,600)	0	0.0%	0
Other Revenues	(617,000)	(948,167)	(331,167)	153.7%	(567,000)	(896,594)	158.1%	(896,594)
Revenues	(666,900)	(948,167)	(281,267)	153.7%	(647,600)	(896,594)	158.1%	(896,594)
Building Division	0	0	0	100.0%	0	0	100.0%	0
 Expenditures	 41,431,500	 42,755,658	 1,324,158	 103.2%	 38,434,900	 41,278,315	 107.4%	 41,278,315
 T o t a l	 \$ -	 \$ (116,214)	 \$ (116,214)	 100.0%	 \$ -	 \$ (96,265)	 100.0%	 \$ (96,265)
 General Fund	 \$ -	 \$ (107,156)	 \$ (107,156)	 100.0%	 \$ -	 \$ (92,449)	 100.0%	 \$ (92,449)
Water Fund	\$ -	\$ (3,945)	\$ (3,945)	100.0%	\$ -	\$ (454)	100.0%	\$ (454)
Wastewater Fund	\$ -	\$ (5,112)	\$ (5,112)	100.0%	\$ -	\$ (3,362)	100.0%	\$ (3,362)