



The Corporation of the Town of LaSalle

Date:	March 23, 2017	Report No:	FIN-09-17
Directed To:	Members of Council	Attachments:	A: December 2016 Financial Statement B: Capital Fund Analysis C: Reserves, Reserve Fund, Deferred Revenue Statement D: Cash & Investments Report
Department:	Finance	Policy References:	None
Prepared By:	Dale Langlois, CPA, CA Manager of Finance & Deputy Treasurer Diane Hansen, Supervisor of Accounting		
Subject:	4 th Quarter Report		

Purpose:

To provide a report to Members of Council detailing the financial position of the municipality as of the 4th 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	2016 Budget	Actual to Dec 31,2016	Percentage of Budget	2015 Budget	Actual to Dec 31,2015	Percentage of Budget
Operating Fund	30,176,000	30,855,605	102.3%	28,901,800	29,079,208	100.6%
Water Fund	4,250,000	4,885,085	114.9%	4,413,400	4,345,714	98.5%
Wastewater Fund	2,989,000	3,172,940	106.2%	2,913,300	2,909,983	99.9%
Corporate Total	37,415,000	38,913,629	104.0%	36,228,500	36,334,905	100.3%

Expenditures	2016 Budget	Actual to Dec 31,2016	Percentage of Budget	2015 Budget	Actual to Dec 31,2015	Percentage of Budget
Operating Fund	30,176,000	30,829,374	102.1%	28,901,800	29,025,543	99.9%
Water Fund	4,250,000	4,883,099	114.9%	4,413,400	4,252,623	96.4%
Wastewater Fund	2,989,000	3,167,201	106.0%	2,913,300	2,857,348	98.1%
Corporate Total	37,415,000	38,879,674	103.9%	36,228,500	36,135,514	99.7%

Overall Summary:

The operating fund is in a surplus position of \$26,231. Many departments are under budget and only a few departments are over budget (Financial Services, Fire, Facilities & Fleet, Culture & Recreation), which details will be discussed throughout the report. The current surplus allowed for additional transfers to reserves as the fund performed better than budget.

The water fund is in a surplus position of \$1,985. An additional transfer to the water projects reserve fund was made in the amount of \$489,272 as this division performed better than budget.

The wastewater fund is in a surplus position of \$5,739. An additional transfer to the sewer projects reserve fund was made in the amount of \$161,687 as this division performed better than budget.

Departmental Results:

Revenue	2016 Budget	Actual to Dec 31,2016	Percentage of Budget	2015 Budget	Actual to Dec 31,2015	Percentage of Budget
Departmental Total	30,176,000	30,855,605	102.3%	28,901,800	29,079,208	100.6%
General Levy	27,090,200	27,094,929	100.0%	25,486,000	25,492,468	100.0%
Supplementary Levy	345,000	742,580	215.2%	475,600	588,711	123.8%

Comments:

Supplementary taxes are \$397,580 higher than expected. Most of the general/corporate revenue activity is higher than budget.

Interest/Penalties-Taxes	250,000	283,136	113.3%	300,000	298,363	99.5%
Interest Income	150,000	236,525	157.7%	175,000	178,460	102.0%
EPC Income	520,000	529,008	101.7%	500,000	513,713	102.7%

Comments:

The Essex Power dividend is slightly higher than expected due to high residential building activity throughout the Town. Interest income is higher than budget and the prior year as there were not many large capital expenditures in 2016 to draw down the bank account. Interest and penalties on taxes was also higher than expected.

Mayor & Council	2016 Budget	Actual to Dec 31,2016	Percentage of Budget	2015 Budget	Actual to Dec 31,2015	Percentage of Budget
Revenue	0	1,088	100.0%	0	332	100.0%
Labour Costs	267,800	242,255	90.5%	247,500	249,878	101.0%
Operating Costs	96,700	64,802	67.0%	101,400	85,002	83.8%
Departmental Total	364,500	305,969	83.9%	348,900	334,549	95.9%

Comments:

This department is under budget by \$58,531, specifically in the areas of wages/benefits and conferences/seminars.

Finance & Administration	2016 Budget	Actual to Dec 31,2016	Percentage of Budget	2015 Budget	Actual to Dec 31,2015	Percentage of Budget
Revenue	760,300	875,858	115.2%	559,100	680,916	121.8%
Labour Costs	1,639,300	1,634,100	99.7%	1,504,700	1,476,816	98.2%
Operating Costs	501,600	482,545	96.2%	387,500	452,985	116.9%
Departmental Total	1,380,600	1,240,787	89.9%	1,333,100	1,248,885	93.7%

Comments:

The Finance & Administration department is under budget by \$139,813 primarily due to the unbudgeted Green Shield surplus payment. Expenses related to office supplies, postage and tax write offs are less than expected with legal fees higher than budget.

Council Services	2016 Budget	Actual to Dec 31,2016	Percentage of Budget	2015 Budget	Actual to Dec 31,2015	Percentage of Budget
Revenue	12,100	30,718	253.9%	8,500	9,151	107.7%
Labour Costs	815,200	808,114	99.1%	746,200	740,763	99.3%
Operating Costs	112,000	91,183	81.4%	105,800	105,652	99.9%
Departmental Total	915,100	868,578	94.9%	843,500	837,264	99.3%

Comments:

Council Services is under budget by \$46,522. Revenue in the areas of marriage licences and marriage ceremonies (new) exceeded budget by \$14,500. All other expense categories were slightly under budget.

Financial Services	2016 Budget	Actual to Dec 31,2016	Percentage of Budget	2015 Budget	Actual to Dec 31,2015	Percentage of Budget
Labour Costs	0	0	100.0%	0	0	100.0%
Operating Costs	8,237,400	9,944,551	120.7%	8,119,700	8,409,718	103.6%
Departmental Total	8,237,400	9,944,551	120.7%	8,119,700	8,409,718	103.6%

Comments:

The division is over budget by \$1,707,150 as additional transfers to reserves were able to be completed due to several departments being under budget.

Division of IT	2016 Budget	Actual to Dec 31,2016	Percentage of Budget	2015 Budget	Actual to Dec 31,2015	Percentage of Budget
Labour Costs	426,700	415,117	97.3%	407,700	405,024	99.3%
Operating Costs	306,700	308,831	100.7%	302,100	294,982	97.6%
Departmental Total	733,400	723,949	98.7%	709,800	700,006	98.6%

Comments:

The IT division is under budget by \$9,451. No significant variances to report.

Fire	2016 Budget	Actual to Dec 31,2016	Percentage of Budget	2015 Budget	Actual to Dec 31,2015	Percentage of Budget
Revenue	8,000	7,764	97.1%	8,000	8,651	108.1%
Labour Costs	1,774,800	1,805,262	101.7%	1,698,300	1,760,421	103.7%
Operating Costs	431,100	446,335	103.5%	401,000	418,169	104.3%
Departmental Total	2,197,900	2,243,833	102.1%	2,091,300	2,169,939	103.8%

Comments:

The Fire department is over budget by \$45,933. Labour is \$30,461 over budget primarily due to higher volunteer wages resulting from higher call volumes. Radio communications and equipment maintenance expenses are higher than budget due to various radio related issues that occurred throughout the year.

Police / Dispatch	2016 Budget	Actual to Dec 31,2016	Percentage of Budget	2015 Budget	Actual to Dec 31,2015	Percentage of Budget
Labour Costs	6,529,000	6,306,466	96.6%	6,214,000	6,078,950	97.8%
Departmental Total	6,674,000	6,459,704	96.8%	6,441,500	6,234,277	96.8%

Comments:

Referred to the Police Services Board.

Police Services Board	2016 Budget	Actual to Dec 31,2016	Percentage of Budget	2015 Budget	Actual to Dec 31,2015	Percentage of Budget
Labour Costs	39,700	39,529	99.6%	38,500	37,679	97.9%
Departmental Total	64,400	62,380	96.9%	65,600	54,833	83.6%

Comments:

Referred to the Police Services Board.

Public Works Summary	2016 Budget	Actual to Dec 31,2016	Percentage of Budget	2015 Budget	Actual to Dec 31,2015	Percentage of Budget
Revenue	8,271,500	9,184,626	111.0%	8,247,000	8,240,756	99.9%
Labour Costs	5,381,500	5,018,338	93.3%	5,047,600	4,914,685	97.4%
Operating Costs	9,397,100	10,278,279	109.4%	9,270,200	9,187,880	99.1%
Total Expenditures	14,778,600	15,296,617	103.5%	14,317,800	14,102,565	98.5%
Net Department Activity	6,507,100	6,111,992	93.9%	6,070,800	5,861,809	96.6%

Comments:

Refer to Appendix A for comments.

Culture & Recreation Summary	2016 Budget	Actual to Dec 31,2016	Percentage of Budget	2015 Budget	Actual to Dec 31,2015	Percentage of Budget
Revenue	2,398,400	2,323,250	96.9%	2,494,400	2,506,013	100.5%
Labour Costs	1,744,200	1,624,579	93.1%	1,667,600	1,676,949	100.6%
Operating Costs	476,200	491,279	103.2%	642,500	652,382	101.5%
Total Expenditures	2,220,400	2,115,859	95.3%	2,310,100	2,329,331	100.8%
Net Department Activity	(178,000)	(207,391)	116.5%	(184,300)	(176,682)	95.9%

Comments:

Refer to Appendix B for comments.

Development & Strategic Initiatives	2016 Budget	Actual to Dec 31,2016	Percentage of Budget	2015 Budget	Actual to Dec 31,2015	Percentage of Budget
Revenue	35,500	60,850	171.4%	45,500	43,005	94.5%
Labour Costs	508,200	516,178	101.6%	481,700	495,314	102.8%
Operating Costs	85,300	108,661	127.4%	74,000	86,431	116.8%
Departmental Total	558,000	563,989	101.1%	510,200	538,740	105.6%

Comments:

The department is slightly over budget by \$5,989. Legal fees related to by-law enforcement is over budget which is offset by higher than expected revenue.

Building Services	2016 Budget	Actual to Dec 31,2016	Percentage of Budget	2015 Budget	Actual to Dec 31,2015	Percentage of Budget
Construction Revenue	394,500	883,347	223.9%	388,400	636,502	163.9%
Other Revenue	7,800	11,884	152.4%	8,600	12,419	144.4%
Shortfall Covered by Revenue Fund	222,800	(0)	0.0%	213,300	(0)	0.0%
Transfer to Reserve Fund	0	290,111	100.0%	10,000	65,106	651.1%
Labour Costs	445,900	432,037	96.9%	429,100	419,170	97.7%
Operating Costs	179,200	173,083	96.6%	171,200	164,645	96.2%
Departmental Total	0	0	100.0%	0	0	100.0%

Comments:

Building permit revenue exceeded budget by \$488,847 (permit fee rates are increased at the beginning of the year) which resulted in a transfer of \$290,111 to the building activity reserve fund to cover the accumulated shortfall from previous years (per Bill 124 requirements).

Non Departmental	2016 Budget	Actual to Dec 31,2016	Percentage of Budget	2015 Budget	Actual to Dec 31,2015	Percentage of Budget
Conservation Authority	228,000	231,954	101.7%	218,000	217,434	99.7%

Comments:

The activity is consistent with the budget.

Protective Inspection & Control						
Larvicide Program	2,500	3,309	132.4%	2,500	4,781	191.2%
Dog Pound Facilities	11,000	10,087	91.7%	11,000	14,602	132.8%
Animal Control Expenses	19,400	18,572	95.7%	19,400	18,559	95.7%
Spay/Neuter Vouchers	2,000	1,650	82.5%	2,000	1,850	92.5%
Dog Licences Revenue	20,000	19,132	95.7%	20,000	19,946	99.7%

Comments:

The larvicide program expenses are slightly higher than budget. Dog licence revenue is on target with budget.

Emergency Measures	22,000	16,349	74.3%	22,000	17,316	78.7%
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Comments:

The activity is slightly less than budget.

Non Departmental	2016 Budget	Actual to Dec 31,2016	Percentage of Budget	2015 Budget	Actual to Dec 31,2015	Percentage of Budget
Winter Control	200,000	159,775	79.9%	172,200	282,205	163.9%

Comments:

This account captures the sole cost of salt with respect to winter control. Minimal snow events occurred than expected in the 1st quarter of 2016.

Traffic Control	69,000	76,399	110.7%	65,000	67,733	104.2%
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Comments:

The maintenance component for traffic signals is slightly higher than budget.

Transit	293,000	59,375	20.3%	78,000	58,832	75.4%
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Comments:

A budget reallocation has been completed to create a new account for Town transit. The cost for Handi-Transit use is under budget due to a lower number of riders in 2016. At year end, \$200,000 was transferred to the transit reserve.

Street Lighting	405,000	373,731	92.3%	535,000	535,395	100.1%
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Comments:

A decrease in hydro costs for street lights has been realized. (The Town wide LED street light conversion program awarded to Ameresco is nearly complete. The full decrease in hydro usage took effect on the bill issued in July 2016.)

Crossing Guards	84,700	79,609	94.0%	81,600	73,474	90.0%
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Comments:

No significant variances to report.

Garbage Collection	560,000	611,161	109.1%	560,000	550,680	98.3%
Garbage Disposal	845,000	880,438	104.2%	805,000	843,485	104.8%

Comments:

Both the garbage collection and garbage disposal programs are over budget.

Weed Cutting Expense	25,000	0	0.0%	25,000	0	0.0%
Weed Cutting Revenue	25,000	(32)	-0.1%	25,000	(80)	-0.3%

Comments:

The approved weed cutting program has been implemented on a cost recovery basis.

Recommendations:

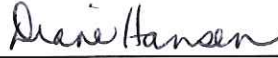
- That Council receive the 4th quarter report as presented.

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



Diane Hansen
Supervisor of Accounting

Reviewed by:							
CAO	Finance	Clerk	Environmental Services	Planning	Culture & Recreation	Building	Fire

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

Appendix A
Public Works – Divisional Activity

Public Works Summary	2016 Budget	Actual to Dec 31,2016	Percentage of Budget	2015 Budget	Actual to Dec 31,2015	Percentage of Budget
Revenue	8,271,500	9,184,626	111.0%	8,247,000	8,240,756	99.9%
Labour Costs	5,381,500	5,018,338	93.3%	5,047,600	4,914,685	97.4%
Operating Costs	9,397,100	10,278,279	109.4%	9,270,200	9,187,880	99.1%
Total Expenditures	14,778,600	15,296,617	103.5%	14,317,800	14,102,565	98.5%
Net Department Activity	6,507,100	6,111,992	93.9%	6,070,800	5,861,809	96.6%

Comments:

Overall, the Public Works department is \$395,108 under budget. Specifics are noted below.

Public Works Corporate	2016 Budget	Actual to Dec 31,2016	Percentage of Budget	2015 Budget	Actual to Dec 31,2015	Percentage of Budget
Revenue	969,600	1,037,733	107.0%	871,600	891,759	102.3%
Labour Costs	1,093,600	1,000,026	91.4%	784,300	722,575	92.1%
Operating Costs	449,400	456,076	101.5%	457,400	420,068	91.8%
Departmental Total	573,400	418,369	73.0%	370,100	250,883	67.8%

Comments:

The Public Works Corporate division is under budget by \$155,031. Labour is less than budget due to position vacancies for a portion of the year. Revenue is higher than budget due to higher building permit indemnity revenue and revenue recovered from developers for signage.

Roads / Drainage	2016 Budget	Actual to Dec 31,2016	Percentage of Budget	2015 Budget	Actual to Dec 31,2015	Percentage of Budget
Labour Costs	1,077,000	978,016	90.8%	1,110,700	1,130,016	101.7%
Operating Costs	454,300	448,509	98.7%	415,000	377,651	91.0%
Departmental Total	1,531,300	1,426,525	93.2%	1,525,700	1,507,667	98.8%

Comments:

The Roads/Drainage division is under budget by \$104,775. Labour costs are less than budget due to some retirements and less overtime required due to decreased snow events in early 2016. Increased roadside maintenance activity is offset by decreased drain maintenance and tree trimming activity.

Appendix A
Public Works – Divisional Activity

Facilities & Fleet	2016 Budget	Actual to Dec 31,2016	Percentage of Budget	2015 Budget	Actual to Dec 31,2015	Percentage of Budget
Revenue	(37,400)	(45,483)	121.6%	(23,200)	(55,812)	240.6%
Labour Costs	1,356,900	1,288,749	95.0%	1,302,000	1,332,468	102.3%
Operating Costs	2,084,600	2,168,258	104.0%	1,940,100	2,065,645	106.5%
Departmental Total	3,404,100	3,411,524	100.2%	3,218,900	3,342,301	103.8%

Comments:

The Fleet and Facilities division is slightly over budget by \$7,424. Labour is under budget due to the Manager of Fleet and Facilities position being vacant for a portion of the year. Also, labour is over budget in the areas of full time overtime and part time wages resulting from additional hours worked to cover leaves within the department. Hydro is tracking \$109,500 higher than budget due to the significant spike in rates (specifically the global adjustment charge). The building maintenance expense was higher than budget, primarily due to repairs occurring at the Vollmer Complex. Both fuel and vehicle repairs were less than budget.

Parks	2016 Budget	Actual to Dec 31,2016	Percentage of Budget	2015 Budget	Actual to Dec 31,2015	Percentage of Budget
Revenue	25,500	43,385	170.1%	25,500	37,488	147.0%
Labour Costs	676,400	624,949	92.4%	639,600	642,736	100.5%
Operating Costs	347,400	281,734	81.1%	342,000	301,436	88.1%
Departmental Total	998,300	863,299	86.5%	956,100	906,684	94.8%

Comments:

The Parks division is under budget by \$135,001. Labour is under budget in the area of part time wages (an unbudgeted Federal grant (\$7,882) was received). Operating costs are under budget in the areas of equipment expenses, Vollmer field maintenance and park maintenance in the amount of \$65,666.

Water	2016 Budget	Actual to Dec 31,2016	Percentage of Budget	2015 Budget	Actual to Dec 31,2015	Percentage of Budget
Revenue	4,250,000	4,885,085	114.9%	4,413,400	4,345,714	98.5%
Labour Costs	916,400	876,945	95.7%	947,500	840,483	88.7%
Operating Costs	3,333,600	4,006,154	120.2%	3,465,900	3,412,140	98.4%
Departmental Total	0	(1,985)	100.0%	0	(93,090)	100.0%

Comments:

The water fund is in a surplus position of \$1,985. An additional transfer to the water projects reserve fund was made in the amount of \$489,272 as this division performed better than budget. Total revenue generated is \$635,085 better than budget due to higher consumption. Correspondingly water purchased is \$216,651 over budget due to higher consumption. The remaining operational costs (including labour) are slightly less than budget.

Appendix A

Public Works – Divisional Activity

Wastewater	2016 Budget	Actual to Dec 31,2016	Percentage of Budget	2015 Budget	Actual to Dec 31,2015	Percentage of Budget
Revenue	2,989,000	3,172,940	106.2%	2,913,300	2,909,983	99.9%
Labour Costs	261,200	249,653	95.6%	263,500	246,408	93.5%
Operating Costs	2,727,800	2,917,547	107.0%	2,649,800	2,610,940	98.5%
Departmental Total	0	(5,739)	100.0%	0	(52,635)	100.0%

Comments:

The wastewater fund is in a surplus position of \$5,739. An additional transfer to the sewer projects reserve fund was made in the amount of \$161,687 as this division performed better than budget.

Total revenue generated is \$183,940 better than budget due to higher water consumption. Correspondingly, Windsor's charge for wastewater treatment is \$73,523 over budget from the higher consumption of water. The remaining operating costs are less than budget primarily due to lower OCWA sewer maintenance costs, and lower Town sewer maintenance/pumping station hydro costs.

Appendix B
Culture and Recreation – Divisional Activity

Culture & Recreation Summary	2016 Budget	Actual to Dec 31, 2016	Percentage of Budget	2015 Budget	Actual to Dec 31, 2015	Percentage of Budget
Revenue	2,398,400	2,323,250	96.9%	2,494,400	2,506,013	100.5%
Labour Costs	1,744,200	1,624,579	93.1%	1,667,600	1,676,949	100.6%
Operating Costs	476,200	491,279	103.2%	642,500	652,382	101.5%
Total Expenditures	2,220,400	2,115,859	95.3%	2,310,100	2,329,331	100.8%
Net Department Activity	(178,000)	(207,391)	116.5%	(184,300)	(176,682)	95.9%

Comments:

Overall, the Culture and Recreation department is \$29,391 under budget at the end of 2016. Specifics are noted below.

Culture & Recreation Corporate	2016 Budget	Actual to Dec 31, 2016	Percentage of Budget	2015 Budget	Actual to Dec 31, 2015	Percentage of Budget
Revenue	78,100	87,631	112.2%	77,100	85,571	111.0%
Labour Costs	854,200	740,271	86.7%	836,200	773,644	92.5%
Operating Costs	171,500	202,430	118.0%	171,800	209,585	122.0%
Departmental Total	947,600	855,071	90.2%	930,900	897,659	96.4%

Comments:

This division is \$92,529 under budget. Labour is under budget as the director position has not yet been filled. Advertising and marketing/promotion expenses are slightly over budget.

Culture & Recreation Community Programs	2016 Budget	Actual to Dec 31, 2016	Percentage of Budget	2015 Budget	Actual to Dec 31, 2015	Percentage of Budget
Revenue	318,900	305,061	95.7%	260,800	338,816	129.9%
Labour Costs	182,200	205,565	112.8%	146,200	204,988	140.2%
Operating Costs	31,900	24,164	75.7%	26,500	32,178	121.4%
Departmental Total	(104,800)	(75,332)	71.9%	(88,100)	(101,650)	115.4%

Comments:

Community programming did not meet budget by \$29,468. Labour is over budget by \$23,365 and the revenue target was not met by \$13,839.

Appendix B
Culture and Recreation – Divisional Activity

Culture & Recreation Cultural Programs	2016 Budget	Actual to Dec 31, 2016	Percentage of Budget	2015 Budget	Actual to Dec 31, 2015	Percentage of Budget
Revenue	8,100	8,740	107.9%	183,100	111,995	61.2%
Operating Costs	41,000	26,863	65.5%	212,400	124,748	58.7%
Departmental Total	32,900	18,123	55.1%	29,300	12,753	43.5%

Comments:

This division is performing better than budget by \$18,123 primarily due to a few events not taking place.

Culture & Recreation Hospitality	2016 Budget	Actual to Dec 31, 2016	Percentage of Budget	2015 Budget	Actual to Dec 31, 2015	Percentage of Budget
Revenue	227,900	223,022	97.9%	237,900	220,789	92.8%
Labour Costs	71,500	81,904	114.6%	70,200	76,703	109.3%
Operating Costs	97,300	115,441	118.6%	97,300	95,012	97.6%
Departmental Total	(59,100)	(25,677)	43.5%	(70,400)	(49,075)	69.7%

Comments:

The hospitality division did not meet budget by \$33,423. Labour costs and concession products are over budget and concession sales are under budget.

Vollmer Centre Arenas	2016 Budget	Actual to Dec 31, 2016	Percentage of Budget	2015 Budget	Actual to Dec 31, 2015	Percentage of Budget
Revenue	843,100	789,916	93.7%	835,500	797,883	95.5%
Operating Costs	7,500	16,160	215.5%	7,500	24,535	327.1%
Departmental Total	(835,600)	(773,756)	92.6%	(828,000)	(773,348)	93.4%

Comments:

The arena division is less than budget by \$61,844. Ice rental revenue is less than budget by \$53,184 (Session C (July-Aug) accounted for \$16,100 due to the heat related arena closures in August) and equipment repairs and maintenance is over budget by \$8,660.

Appendix B
Culture and Recreation – Divisional Activity

Vollmer Centre Aquatic Centre	2016 Budget	Actual to Dec 31,2016	Percentage of Budget	2015 Budget	Actual to Dec 31,2015	Percentage of Budget
Revenue	513,200	561,789	109.5%	510,500	534,750	104.8%
Labour Costs	409,100	383,968	93.9%	405,100	388,765	96.0%
Operating Costs	70,000	58,936	84.2%	70,000	110,997	158.6%
Departmental Total	(34,100)	(118,885)	348.6%	(35,400)	(34,989)	98.8%

Comments:

The aquatic centre performed better than budget by \$84,785. Revenues are better than budget by \$48,589 and labour and other program expenses are under budget.

Vollmer Centre Fitness Centre	2016 Budget	Actual to Dec 31,2016	Percentage of Budget	2015 Budget	Actual to Dec 31,2015	Percentage of Budget
Revenue	381,500	311,970	81.8%	367,900	388,575	105.6%
Labour Costs	202,000	186,795	92.5%	185,000	206,445	111.6%
Operating Costs	55,000	45,781	83.2%	55,000	50,712	92.2%
Departmental Total	(124,500)	(79,394)	63.8%	(127,900)	(131,418)	102.8%

Comments:

The fitness centre did not meet budget by \$45,106. Revenue is less than budget due to a new gym opening at the beginning of the year, which is partially offset by slightly less labour costs.

LaSalle Outdoor Pool	2016 Budget	Actual to Dec 31,2016	Percentage of Budget	2015 Budget	Actual to Dec 31,2015	Percentage of Budget
Revenue	27,600	35,121	127.3%	21,600	27,634	127.9%
Labour Costs	25,200	26,076	103.5%	24,900	26,405	106.0%
Operating Costs	2,000	1,505	75.2%	2,000	4,615	230.8%
Departmental Total	(400)	(7,540)	1885.0%	5,300	3,386	63.9%

Comments:

The outdoor pool performed better than budget by \$7,540.