



The Corporation of the Town of LaSalle

Date:	April 12, 2017	Report No:	FIN-11-17
Directed To:	Members of Council	Attachments:	A: March 2017 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:	1 st Quarter Report		

Purpose:

To provide a report to Members of Council detailing the financial position of the municipality as of the 1st 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 Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Operating Fund	32,271,000	24,707,541	76.6%	30,176,000	23,376,620	77.5%	30,855,605
Water Fund	4,762,000	490,681	10.3%	4,250,000	455,671	10.7%	4,885,085
Wastewater Fund	3,208,000	335,336	10.5%	2,989,000	247,574	8.3%	3,172,940
Corporate Total	40,241,000	25,533,558	63.5%	37,415,000	24,079,864	64.4%	38,913,629

Expenditures	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Operating Fund	32,271,000	5,429,495	17.2%	30,176,000	6,858,803	23.5%	30,829,374
Water Fund	4,762,000	484,695	10.2%	4,250,000	637,801	15.0%	4,883,099
Wastewater Fund	3,208,000	461,518	14.4%	2,989,000	287,228	9.6%	3,167,201
Corporate Total	40,241,000	6,375,709	15.8%	37,415,000	7,783,832	20.8%	38,879,674

Overall Summary:

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

Departmental Results:

Revenue	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Departmental Total	32,271,000	24,707,541	76.6%	30,176,000	23,376,620	77.5%	30,855,605
General Levy	28,871,100	24,439,846	84.7%	27,090,200	23,158,878	85.5%	27,094,929
Supplementary Levy	345,000	546	0.2%	345,000	376	0.1%	742,580

Comments:

The actual revenue recorded represents the interim taxes billed to date and does not reflect the portions paid in the 1st quarter to the County or Education authorities for 2016. Supplementary taxes are generally billed in the 3rd and 4th quarters. The activity is consistent with the prior year.

Interest/Penalties-Taxes	275,000	50,079	18.2%	250,000	59,544	23.8%	283,136
Interest Income	200,000	55,868	27.9%	150,000	30,353	20.2%	236,525
EPC Income	540,000	0	0.0%	520,000	0	0.0%	529,008

Comments:

The Essex Power dividend is usually received in the 2nd quarter. Interest income is higher than the prior year due to higher bank account balances.

Mayor & Council	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	0	0	100.0%	0	0	100.0%	1,088
Labour Costs	264,500	68,973	26.1%	267,800	65,903	24.6%	242,255
Operating Costs	98,700	19,024	19.3%	96,700	11,772	12.2%	64,802
Departmental Total	363,200	87,998	24.2%	364,500	77,675	21.3%	305,969

Comments:

Conference/training activity is higher than the prior year period. No other significant variances to report.

Finance & Administration	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	821,200	201,040	24.5%	760,300	179,229	23.6%	875,858
Labour Costs	1,651,300	409,031	24.8%	1,639,300	407,884	24.9%	1,634,100
Operating Costs	522,000	127,773	24.5%	501,600	94,462	18.8%	482,545
Departmental Total	1,352,100	335,764	24.8%	1,380,600	323,117	23.4%	1,240,787

Comments:

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

Council Services	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	24,800	5,866	23.7%	12,100	3,115	25.7%	30,718
Labour Costs	843,600	212,184	25.2%	815,200	200,043	24.5%	808,114
Operating Costs	125,800	21,104	16.8%	112,000	36,493	32.6%	91,183
Departmental Total	944,600	227,421	24.1%	915,100	233,421	25.5%	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 Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Labour Costs	75,000	0	0.0%	0	0	100.0%	0
Operating Costs	8,896,200	692,197	7.8%	8,237,400	1,729,285	21.0%	9,944,551
Departmental Total	8,971,200	692,197	7.7%	8,237,400	1,729,285	21.0%	9,944,551

Comments:

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

Division of IT	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Labour Costs	440,500	106,158	24.1%	426,700	102,166	23.9%	415,117
Operating Costs	421,500	141,106	33.5%	306,700	187,424	61.1%	308,831
Departmental Total	862,000	247,263	28.7%	733,400	289,590	39.5%	723,949

Comments:

The transfer to reserves will be completed in the 3rd quarter (previously done in the 1st quarter). No significant variances to report. The activity is consistent with the prior year period and budget.

Fire	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	10,000	999	10.0%	8,000	1,080	13.5%	7,764
Labour Costs	1,893,500	359,871	19.0%	1,774,800	361,160	20.4%	1,805,262
Operating Costs	580,700	77,899	13.4%	431,100	274,301	63.6%	446,335
Departmental Total	2,464,200	436,772	17.7%	2,197,900	634,381	28.9%	2,243,833

Comments:

Vehicle and equipment maintenance costs are higher than the prior year period. The transfer to reserves will be completed in the 3rd quarter (previously done in the 1st quarter).

Police / Dispatch	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Labour Costs	6,681,500	1,528,817	22.9%	6,529,000	1,522,382	23.3%	6,306,466
Departmental Total	6,843,900	1,533,937	22.4%	6,674,000	1,471,028	22.0%	6,459,704

Comments:

Referred to the Police Services Board.

Police Services Board	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Labour Costs	40,500	9,220	22.8%	39,700	8,894	22.4%	39,529
Departmental Total	67,500	14,779	21.9%	64,400	12,132	18.8%	62,380

Comments:

Referred to the Police Services Board.

Public Works Summary	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	9,019,000	1,082,228	12.0%	8,271,500	932,225	11.3%	9,184,626
Labour Costs	5,529,900	1,125,267	20.4%	5,381,500	1,074,215	20.0%	5,018,338
Operating Costs	10,632,800	1,377,269	13.0%	9,397,100	1,499,639	16.0%	10,278,279
Total Expenditures	16,162,700	2,502,536	15.5%	14,778,600	2,573,854	17.4%	15,296,617
Net Department Activity	7,143,700	1,420,308	19.9%	6,507,100	1,641,629	25.2%	6,111,992

Comments:

Refer to Appendix A for comments.

Culture & Recreation Summary	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	2,484,700	658,735	26.5%	2,398,400	622,671	26.0%	2,323,250
Labour Costs	1,866,600	369,646	19.8%	1,744,200	382,260	21.9%	1,624,579
Operating Costs	583,600	127,120	21.8%	476,200	137,886	29.0%	491,279
Total Expenditures	2,450,200	496,766	20.3%	2,220,400	520,145	23.4%	2,115,859
Net Department Activity	(34,500)	(161,969)	469.5%	(178,000)	(102,526)	57.6%	(207,391)

Comments:

Refer to Appendix B for comments.

Development & Strategic Initiatives	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	42,500	19,450	45.8%	35,500	11,650	32.8%	60,850
Labour Costs	526,800	135,040	25.6%	508,200	127,814	25.2%	516,178
Operating Costs	90,200	15,633	17.3%	85,300	48,466	56.8%	108,661
Departmental Total	574,500	131,223	22.8%	558,000	164,630	29.5%	563,989

Comments:

The transfer to reserves will be completed in the 3rd quarter (previously done in the 1st quarter). The department is tracking consistent with budget.

Building Services	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Construction Revenue	636,100	200,827	31.6%	394,500	151,944	38.5%	883,347
Other Revenue	7,800	1,871	24.0%	7,800	2,916	37.4%	11,884
Shortfall Covered by Revenue Fund	0	0	100.0%	222,800	(0)	0.0%	(0)
Transfer to Reserve Fund	0	47,317	100.0%	0	25,410	100.0%	290,111
Labour Costs	457,800	110,506	24.1%	445,900	96,046	21.5%	432,037
Operating Costs	186,100	44,874	24.1%	179,200	33,405	18.6%	173,083
Departmental Total	0	0	100.0%	0	0	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. In this quarter, a transfer to the reserve fund was made in the amount of \$47,317.

Non Departmental	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Conservation Authority	246,000	60,684	24.7%	228,000	57,989	25.4%	231,954

Comments:

The activity is consistent with the budget.

Protective Inspection & Control							
Larvicide Program	5,000	0	0.0%	2,500	0	0.0%	3,309
Dog Pound Facilities	15,000	0	0.0%	11,000	0	0.0%	10,087
Animal Control Expenses	19,400	4,904	25.3%	19,400	4,911	25.3%	18,572
Spay/Neuter Vouchers	2,000	0	0.0%	2,000	100	5.0%	1,650
Dog Licences Revenue	20,000	15,950	79.8%	20,000	15,046	75.2%	19,132

Comments:

The activity is consistent with the budget.

Emergency Measures	31,000	8,569	27.6%	22,000	69	0.3%	16,349
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Comments:

County invoice for 911 service paid in 1st quarter (prior year paid in 3rd quarter).

Non Departmental	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Winter Control	200,000	161,307	80.7%	200,000	160,749	80.4%	159,775

Comments:

This account captures the sole cost of salt with respect to winter control. Minimal snow events occurred than expected in the 1st 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	11,642	14.0%	69,000	7,991	11.6%	76,399
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Comments:

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

Transit	286,000	9,944	3.5%	293,000	10,132	3.5%	59,375
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Comments:

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

Street Lighting	296,000	40,534	13.7%	405,000	94,796	23.4%	373,731
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Comments:

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

Crossing Guards	85,200	20,054	23.5%	84,700	20,704	24.4%	79,609
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Comments:

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

Garbage Collection	590,000	146,209	24.8%	560,000	138,314	24.7%	611,161
Garbage Disposal	880,000	136,102	15.5%	845,000	125,518	14.9%	880,438

Comments:

Invoices from the County for landfill use are one month behind. No other significant variances to report. The activity is consistent with the prior year.

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

Comments:

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

Recommendations:

- That Council receive the 1st 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:							
		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	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	9,019,000	1,082,228	12.0%	8,271,500	932,225	11.3%	9,184,626
Labour Costs	5,529,900	1,125,267	20.4%	5,381,500	1,074,215	20.0%	5,018,338
Operating Costs	10,632,800	1,377,269	13.0%	9,397,100	1,499,639	16.0%	10,278,279
Total Expenditures	16,162,700	2,502,536	15.5%	14,778,600	2,573,854	17.4%	15,296,617
Net Department Activity	7,143,700	1,420,308	19.9%	6,507,100	1,641,629	25.2%	6,111,992

Comments:

Overall, the activity of this department is consistent with budget and the prior year.

Public Works Corporate	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	975,700	242,256	24.8%	969,600	222,874	23.0%	1,037,733
Labour Costs	1,103,600	254,133	23.0%	1,093,600	239,668	21.9%	1,000,026
Operating Costs	466,500	330,126	70.8%	449,400	318,530	70.9%	456,076
Departmental Total	594,400	342,003	57.5%	573,400	335,324	58.5%	418,369

Comments:

The activity of this division is consistent with the prior year period. Labour is slightly higher than the prior year period.

Roads / Drainage	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Labour Costs	1,118,600	246,293	22.0%	1,077,000	222,272	20.6%	978,016
Operating Costs	499,300	19,754	4.0%	454,300	28,306	6.2%	448,509
Departmental Total	1,617,900	266,046	16.4%	1,531,300	250,578	16.4%	1,426,525

Comments:

The activity in this division is higher than the prior year period and budget. Labour is slightly higher than the prior year period.

Appendix A
Public Works – Divisional Activity

Facilities & Fleet	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	(44,300)	(7,884)	17.8%	(37,400)	0	0.0%	(45,483)
Labour Costs	1,398,700	301,086	21.5%	1,356,900	296,637	21.9%	1,288,749
Operating Costs	2,501,000	338,566	13.5%	2,084,600	456,997	21.9%	2,168,258
Departmental Total	3,855,400	631,767	16.4%	3,404,100	753,633	22.1%	3,411,524

Comments:

The overall activity of this division is slightly less than the prior year period.

Parks	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	29,000	6,071	20.9%	25,500	6,107	24.0%	43,385
Labour Costs	689,000	59,675	8.7%	676,400	75,590	11.2%	624,949
Operating Costs	416,000	6,691	1.6%	347,400	10,826	3.1%	281,734
Departmental Total	1,076,000	60,294	5.6%	998,300	80,309	8.0%	863,299

Comments:

The activity in this division is consistent with budget and will begin to see more activity in the 2nd quarter. Labour is less than budget due to a vacant position.

Water	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	4,762,000	490,681	10.3%	4,250,000	455,671	10.7%	4,885,085
Labour Costs	951,900	201,845	21.2%	916,400	190,498	20.8%	876,945
Operating Costs	3,810,100	282,850	7.4%	3,333,600	447,302	13.4%	4,006,154
Departmental Total	0	(5,986)	100.0%	0	182,129	100.0%	(1,985)

Comments:

The Town is now issuing water/sewer bills (commercial-monthly and residential-quarterly). The first quarterly bills will be issued in April. 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 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	3,208,000	335,336	10.5%	2,989,000	247,574	8.3%	3,172,940
Labour Costs	268,100	62,235	23.2%	261,200	49,550	19.0%	249,653
Operating Costs	2,939,900	399,283	13.6%	2,727,800	237,678	8.7%	2,917,547
Departmental Total	0	126,183	100.0%	0	39,654	100.0%	(5,739)

Comments:

The Town is now issuing water/sewer bills (commercial-monthly and residential-quarterly). The first quarterly bills will be issued in April. The invoice from Windsor for sewage treatment costs was received in the 1st quarter (this was not received in the prior year period). 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 Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	2,484,700	658,735	26.5%	2,398,400	622,671	26.0%	2,323,250
Labour Costs	1,866,600	369,646	19.8%	1,744,200	382,260	21.9%	1,624,579
Operating Costs	583,600	127,120	21.8%	476,200	137,886	29.0%	491,279
Total Expenditures	2,450,200	496,766	20.3%	2,220,400	520,145	23.4%	2,115,859
Net Department Activity	(34,500)	(161,969)	469.5%	(178,000)	(102,526)	57.6%	(207,391)

Comments:

Most divisions are performing better than budget in the 1st quarter. Transfers to reserves will be completed in the 3rd quarter (previously done in the 1st quarter).

Culture & Recreation Corporate	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	85,200	11,551	13.6%	78,100	12,696	16.3%	87,631
Labour Costs	876,800	166,328	19.0%	854,200	187,059	21.9%	740,271
Operating Costs	263,100	56,958	21.6%	171,500	51,577	30.1%	202,430
Departmental Total	1,054,700	211,736	20.1%	947,600	225,940	23.8%	855,071

Comments:

Labour is less than budget due to a vacant position. No other significant variances to report.

Culture & Recreation Community Programs	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	342,800	38,298	11.2%	318,900	30,112	9.4%	305,061
Labour Costs	214,700	37,025	17.2%	182,200	33,124	18.2%	205,565
Operating Costs	31,900	2,200	6.9%	31,900	1,854	5.8%	24,164
Departmental Total	(96,200)	926	-1.0%	(104,800)	4,866	-4.6%	(75,332)

Comments:

Labour is tracking higher than the prior year period, which is offset by revenues tracking higher than the prior year period.

Appendix B
Culture and Recreation – Divisional Activity

Culture & Recreation Cultural Programs	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	8,100	2	0.0%	8,100	195	2.4%	8,740
Operating Costs	41,000	0	0.0%	41,000	7,500	18.3%	26,863
Departmental Total	32,900	(2)	0.0%	32,900	7,305	22.2%	18,123

Comments:

The contribution to the Strawberry Festival and Craft Beer Festival will be completed in the 2nd and 3rd quarters. Cultural programs usually take place later in the year.

Culture & Recreation Hospitality	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	246,700	75,939	30.8%	227,900	69,195	30.4%	223,022
Labour Costs	72,500	23,618	32.6%	71,500	25,328	35.4%	81,904
Operating Costs	100,800	33,118	32.9%	97,300	25,686	26.4%	115,441
Departmental Total	(73,400)	(19,204)	26.2%	(59,100)	(18,180)	30.8%	(25,677)

Comments:

The hospitality concession activity is tracking slightly better than budget, and performing slightly better than the prior year period.

Vollmer Centre Arenas	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	851,300	289,622	34.0%	843,100	284,934	33.8%	789,916
Operating Costs	19,800	16,623	84.0%	7,500	5,270	70.3%	16,160
Departmental Total	(831,500)	(272,999)	32.8%	(835,600)	(279,664)	33.5%	(773,756)

Comments:

At the end of the 1st quarter, revenue for Session A (Jan-Mar) is less than budget by \$13,400.

Appendix B
Culture and Recreation – Divisional Activity

Vollmer Centre Aquatic Centre	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	584,200	157,677	27.0%	513,200	133,992	26.1%	561,789
Labour Costs	467,900	99,025	21.2%	409,100	90,399	22.1%	383,968
Operating Costs	75,000	17,371	23.2%	70,000	5,820	8.3%	58,936
Departmental Total	(41,300)	(41,281)	100.0%	(34,100)	(37,773)	110.8%	(118,885)

Comments:

Labour is tracking higher than the prior year period, which is offset by revenues tracking higher than the prior year period. Equipment repairs and materials/supplies purchased are higher than the prior year period.

Vollmer Centre Fitness Centre	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	328,000	85,635	26.1%	381,500	91,547	24.0%	311,970
Labour Costs	207,100	43,650	21.1%	202,000	46,349	22.9%	186,795
Operating Costs	50,000	850	1.7%	55,000	40,178	73.1%	45,781
Departmental Total	(70,900)	(41,135)	58.0%	(124,500)	(5,020)	4.0%	(79,394)

Comments:

Revenue is slightly less than the prior year period which is offset by slightly less labour costs. The transfer to reserves will be completed in the 3rd quarter (previously done in the 1st quarter).

LaSalle Outdoor Pool	2017 Budget	Actual to Mar31,2017	Percentage of Budget	2016 Budget	Actual to Mar31,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	38,400	10	0.0%	27,600	0	0.0%	35,121
Labour Costs	27,600	0	0.0%	25,200	0	0.0%	26,076
Operating Costs	2,000	0	0.0%	2,000	0	0.0%	1,505
Departmental Total	(8,800)	(10)	0.1%	(400)	0	0.0%	(7,540)

Comments:

The outdoor pool is open July through August.