

TOWN OF LASALLE
FINANCIAL STATEMENT
September 30, 2022

Corporate Results:

Revenue	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Operating Fund	45,581,300	45,139,900	99.0%	43,341,000	45,178,456	104.2%	46,284,586
Water Fund	6,377,300	3,546,410	55.6%	6,127,300	3,346,630	54.6%	6,519,199
Wastewater Fund	4,797,200	2,868,180	59.8%	4,572,200	2,721,256	59.5%	5,057,297
Corporate Total	56,755,800	51,554,490	90.8%	54,040,500	51,246,343	94.8%	57,861,082

Expenditures	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Operating Fund	45,581,300	35,387,308	77.6%	43,341,000	30,741,214	70.9%	46,133,471
Water Fund	6,377,300	3,155,999	49.5%	6,127,300	2,796,849	45.6%	6,515,332
Wastewater Fund	4,797,200	1,996,015	41.6%	4,572,200	1,872,312	40.9%	5,050,996
Corporate Total	56,755,800	40,539,321	71.4%	54,040,500	35,410,376	65.5%	57,699,799

Overall Summary:

Water and wastewater accounts are trending similar to the prior year and are expected to meet the 2022 budgeted amounts. A deficit in the operating accounts is anticipated due to lower than expected supplemental levy revenue resulting from supply chain issues in the construction industry, higher than expected garbage collection contract costing, high costs related to COVID at the beginning of the year, and the COVID related closure of the Vollmer Complex at the beginning of the year.

Departmental Results:

Revenue	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Departmental Total	45,581,300	45,139,900	99.0%	43,341,000	45,178,456	104.2%	46,284,586
General Levy	40,232,100	40,266,133	100.1%	38,418,800	38,627,926	100.5%	38,627,926
Supplementary Levy	900,000	542,892	60.3%	610,000	711,078	116.6%	772,884

Comments:

General levy is consistent with budgeted amounts, while Supplemental Levies are below prior year levels and likely to end the year below budget due to supply chain issues in the construction industry, which has prolonged the completion of residential and commercial construction projects throughout the Town.

Interest/Penalties-Taxes	305,000	316,287	103.7%	305,000	306,730	100.6%	405,696
Interest Income	700,000	1,086,546	155.2%	700,000	517,349	73.9%	708,151
EPC Income	580,000	578,556	99.8%	580,000	578,556	99.8%	578,556

Comments:

Interest & penalties on taxes have exceeded budget at third quarter. Bank interest is also trending high due to higher bank balances and increasing interest rates.

Mayor & Council	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Revenue	0	768	100.0%	0	1,325	0.0%	0
Labour Costs	339,000	248,512	73.3%	347,300	252,860	72.8%	314,254
Operating Costs	105,200	15,897	15.1%	105,200	8,009	7.6%	21,021
Departmental Total	444,200	263,641	59.4%	452,500	259,544	57.4%	335,276

Comments:

The Mayor & Council department is tracking consistent with expectations.

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Finance & Administration	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Revenue	1,065,400	978,779	91.9%	962,600	725,071	75.3%	1,143,099
Labour Costs	2,344,200	1,633,547	69.7%	2,522,700	1,865,935	74.0%	2,652,484
Operating Costs	545,400	524,242	96.1%	537,800	477,130	88.7%	536,469
Departmental Total	1,824,200	1,179,010	64.6%	2,097,900	1,617,993	77.1%	2,045,854

Comments:

The Finance & Administration department is tracking consistent with expectations.

Human Resources	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Labour Costs	491,300	361,252	73.5%	480,900	243,782	50.7%	363,741
Operating Costs	128,500	47,840	37.2%	95,400	71,852	75.3%	89,099
Departmental Total	619,800	409,092	66.0%	576,300	315,634	54.8%	452,840

Comments:

The Human Resources department is tracking consistent with expectations.

Council Services	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Revenue	22,500	15,388	68.4%	22,500	13,685	60.8%	17,242
Labour Costs	730,700	517,022	70.8%	720,100	450,559	62.6%	647,177
Operating Costs	52,200	13,441	25.7%	52,200	22,087	42.3%	36,950
Departmental Total	760,400	515,075	67.7%	749,800	458,961	61.2%	666,885

Comments:

The Council Services budget is tracking consistent with expectations .

Financial Services	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Labour Costs	300,200	0	0.0%	0	0	0.0%	0
Operating Costs	14,585,500	12,746,356	87.4%	13,857,800	10,120,618	73.0%	17,434,283
Departmental Total	14,885,700	12,746,356	85.6%	13,857,800	10,120,618	73.0%	17,434,283

Comments:

The Financial Services budget is tracking consistent with expectations . It is noted that strategic planning and engagement costs were transferred to a dedicated department in 2022.

Alley Closing Program	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Revenue	2,000	9,200	460.0%	2,000	8,200	410.0%	9,800
Operating Costs	70,000	21,379	30.5%	70,000	24,188	34.6%	72,930
Departmental Total	68,000	12,179	17.9%	68,000	68,000	100.0%	63,130

Comments:

Alley Closing Program sales have exceeded budget, while legal and survey costs continue to trend low at the end of the third quarter.

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Division of IT	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Labour Costs	509,000	355,747	69.9%	502,700	362,344	72.1%	499,875
Operating Costs	588,500	469,848	79.8%	517,400	438,852	84.8%	507,601
Departmental Total	1,097,500	825,596	75.2%	1,020,100	801,196	78.5%	1,007,476

Comments:

The IT budget is tracking consistent with expectations .

Strategy & Engagement	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Labour Costs	363,100	237,688	65.5%	0	0	0.0%	0
Operating Costs	213,900	52,626	24.6%	0	0	0.0%	0
Departmental Total	577,000	290,314	50.3%	0	0	0.0%	0

Comments:

The Strategy & Engagement budget is tracking consistent with expectations . It is noted that these costs were recorded in Financial Services in 2021.

Fire	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Revenue	10,000	2,448	24.5%	10,000	18,639	186.4%	21,162
Labour Costs	3,049,700	2,091,572	68.6%	2,950,400	1,988,453	67.4%	2,857,853
Operating Costs	1,064,000	971,693	91.3%	841,500	731,405	86.9%	812,536
Departmental Total	4,103,700	3,060,816	74.6%	3,781,900	2,701,219	71.4%	3,649,227

Comments:

Fire labour costs are in line with budget. Operating costs are trending high due to increased fuel prices and higher than anticipated vehicle maintenance costs.

Police / Dispatch	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Labour Costs	7,996,100	5,920,265	74.0%	7,339,100	5,117,007	69.7%	7,276,079
Departmental Total	8,443,300	6,350,675	75.2%	8,080,700	5,553,831	68.7%	8,041,208

Comments:

Referred to the Police Services Board.

Police Services Board	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Labour Costs	29,000	18,858	65.0%	28,600	20,835	72.9%	29,447
Departmental Total	57,000	26,504	46.5%	56,500	35,068	62.1%	51,496

Comments:

Referred to the Police Services Board.

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Planning & Development	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Revenue	60,000	76,590	127.7%	55,000	96,050	174.6%	108,203
Labour Costs	564,000	394,032	69.9%	589,700	432,290	73.3%	610,474
Operating Costs	98,100	81,890	83.5%	97,000	63,044	65.0%	74,328
Departmental Total	602,100	399,332	66.3%	631,700	399,284	63.2%	576,599

Comments:

Planning & Development user fees have exceeded budget at the third quarter. Operating costs are tracking consistent with expectations. Labour costs will be slightly lower than budget due to a temporary vacancy in the Director of Planning position, which was filled in mid-January.

Building Division	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Construction Revenue	762,500	881,998	115.7%	610,500	905,914	148.4%	1,121,689
Other Revenue	6,500	9,653	148.5%	6,500	10,089	155.2%	14,729
Shortfall Covered by Revenue Fund	68,000	0	0.0%	68,000	0	0.0%	0
Transfer to Reserve Fund	118,400	371,977	314.2%	0	414,529	0.0%	442,493
Labour Costs	490,100	257,763	52.6%	479,400	225,491	47.0%	312,298
Operating Costs	228,500	261,911	114.6%	205,600	275,983	134.2%	381,627
Departmental Total	0	0	0.0%	0	(0)	0.0%	0

Comments:

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. During the first three quarters of the year, a net transfer to the Building Reserve was made in the amount of \$371,977.

Non Departmental	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Conservation Authority	320,000	237,590	74.2%	309,000	228,695	74.0%	304,927

Comments:

Payments to ERCA are consistent with expectations.

Non Departmental	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Protective Inspection & Control							
Larvicide Program	5,000	(5,000)	-100.0%	5,000	0	0.0%	5,000
Dog Pound Facilities	15,000	(15,000)	-100.0%	15,000	300	2.0%	15,300
Animal Control Expenses	19,400	14,379	74.1%	19,400	14,323	73.8%	19,077
Spay/Neuter Vouchers	3,000	1,550	51.7%	3,000	1,675	55.8%	2,225
Dog Licences Revenue	20,000	19,068	95.3%	20,000	18,654	93.3%	19,074

Comments:

The credit balances in the larvicide program and dog pound expense accounts represent accrual reversals from 2021. These balances will clear upon payment of program invoices, which have not been received as at the time of writing. Other activity is consistent with the budget and with the prior year period.

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Non Departmental	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Emergency Measures	51,000	128,097	251.2%	51,000	136,786	268.2%	392,794

Comments:

The deficit in this account is due to costs associated with COVID-19 response efforts including enhanced janitorial services and security services in the first half of the year.

Non Departmental	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Winter Control	200,000	255,707	127.9%	200,000	244,576	122.3%	208,826

Comments:

This account captures the sole cost of salt with respect to winter control. Unused salt from 2021 (\$65,689) was transferred to 2022.

Non Departmental	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Traffic Control	72,000	31,620	43.9%	72,000	73,914	102.7%	92,936

Comments:

The Traffic Control budget is trending lower than prior year and budget due to decreased traffic signal maintenance expenditures to date.

Non Departmental	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Handi Transit	45,000	20,439	45.4%	45,000	13,146	29.2%	22,851
LaSalle Transit	196,700	197,564	100.4%	196,700	179,630	91.3%	198,963

Comments:

Handi Transit expenses, which are based on ridership, have increased relative to the same time in prior year due to increased service usage however have not yet rebounded to pre-pandemic levels.

Ridership on Lasalle Transit continues to trend low relative to budget.

Non Departmental	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Street Lighting	275,000	151,049	54.9%	275,000	250,147	91.0%	352,701

Comments:

The Street Lighting budget is tracking consistent with expectations.

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Non Departmental	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Crossing Guards	97,100	69,263	71.3%	99,800	24,935	25.0%	70,596

Comments:

Crossing Guard costs are consistent with expectations.

Non Departmental	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Garbage Collection	715,000	1,004,873	140.5%	695,000	555,632	79.9%	676,136
Garbage Disposal	1,092,000	719,694	65.9%	1,062,000	739,688	69.7%	1,111,079

Comments:

Garbage collection costs will exceed budget due to new one-year contract with GFL negotiated at the end of the year. Funding from the Tax Stabilization Reserve will be transferred to fund this deficit.

Garbage disposal costs are consistent with expectations.

Public Works Summary	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Revenue	12,433,700	7,365,620	59.2%	11,839,500	6,931,681	58.5%	12,734,366
Labour Costs	6,598,500	4,350,972	65.9%	6,512,400	4,016,968	61.7%	5,709,425
Operating Costs	14,426,200	7,738,991	53.6%	13,944,500	6,581,406	47.2%	14,338,172
Total Expenditures	21,024,700	12,089,963	57.5%	20,456,900	10,598,374	51.8%	20,047,597
Net Department Activity	8,591,000	4,724,343	55.0%	8,617,400	3,666,693	42.5%	7,313,231

Comments:

Division specifics are noted below.

Public Works Corporate	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Revenue	1,171,200	858,088	73.3%	1,052,000	770,719	73.3%	1,024,385
Labour Costs	1,218,600	820,348	67.3%	1,193,100	721,252	60.5%	1,007,894
Operating Costs	536,100	467,979	87.3%	480,100	388,138	80.8%	420,811
Departmental Total	583,500	430,239	73.7%	621,200	338,670	54.5%	404,321

Comments:

The Public Works Corporate budget is tracking consistent with expectations.

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Roads / Drainage	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Revenue	0	0	0.0%	0	0	0.0%	8,255
Labour Costs	687,000	557,900	81.2%	678,500	521,391	76.8%	721,412
Operating Costs	612,800	560,484	91.5%	665,800	501,252	75.3%	725,612
Departmental Total	1,299,800	1,118,384	86.0%	1,344,300	1,022,643	76.1%	1,438,769

Comments:

The Roads/Drainage budget is trending high due to higher than anticipated road maintenance expenditures.

Drainage	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Labour Costs	464,200	257,166	55.4%	448,000	290,873	64.9%	415,278
Departmental Total	464,200	257,166	55.4%	448,000	290,873	64.9%	415,278

Comments:

The Drainage budget is tracking consistent with expectations.

Storm Sewers	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Labour Costs	113,200	75,815	67.0%	121,700	73,619	60.5%	151,149
Operating Costs	60,000	55,625	92.7%	20,000	49,527	247.6%	50,618
Departmental Total	173,200	131,440	75.9%	141,700	123,146	86.9%	151,149

Comments:

The Storm Sewers budget is tracking consistent with expectations.

Fleet	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Labour Costs	224,400	149,918	66.8%	221,600	151,589	68.4%	223,410
Operating Costs	516,600	517,462	100.2%	717,600	553,268	77.1%	747,972
Departmental Total	741,000	667,380	90.1%	939,200	704,858	75.0%	971,382

Comments:

Increased fuels costs continue to put pressure on the Fleet budget. Labour costs are consistent with expectations.

Facilities	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Revenue	50,000	16,783	33.6%	50,000	22,373	44.7%	48,599
Labour Costs	1,509,800	1,042,949	69.1%	1,499,300	920,911	61.4%	1,369,029
Operating Costs	2,374,200	1,575,681	66.4%	2,205,100	1,048,070	47.5%	1,650,641
Departmental Total	3,834,000	2,601,846	67.9%	3,654,400	1,946,608	53.3%	2,971,070

Comments:

The Facilities budget is tracking consistent with expectations.

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Parks	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Revenue	38,000	76,159	200.4%	38,000	70,703	186.1%	76,632
Labour Costs	986,600	624,340	63.3%	964,900	503,878	52.2%	708,275
Operating Costs	546,700	232,283	42.5%	541,700	205,443	37.9%	339,787
Departmental Total	1,495,300	780,464	52.2%	1,468,600	638,619	43.5%	971,430

Comments:

Revenue in the Parks budget is higher than in prior year due to an earlier start in sales of boat ramp passes than in 2021. Labour and operating costs are consistent with expectations.

Water	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Revenue	6,377,300	3,546,410	55.6%	6,127,300	3,346,630	54.6%	6,519,199
Labour Costs	1,081,500	614,481	56.8%	1,076,000	625,372	58.1%	868,275
Operating Costs	5,295,800	2,541,518	48.0%	5,051,300	2,171,477	43.0%	5,647,056
Departmental Total	0	(390,411)	0.0%	0	(549,781)	0.0%	(3,867)

Comments:

The Water department is tracking consistent with expectations.

Any surpluses at the end of the year are transferred to the water reserve fund for future water related capital projects.

Wastewater	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Revenue	4,797,200	2,868,180	59.8%	4,572,200	2,721,256	59.5%	5,057,297
Labour Costs	313,200	208,055	66.4%	309,300	208,083	67.3%	295,321
Operating Costs	4,484,000	1,787,959	39.9%	4,262,900	1,664,230	39.0%	4,755,675
Departmental Total	0	(872,165)	0.0%	0	(848,944)	0.0%	(6,301)

Comments:

The Wastewater department is tracking consistent with expectations.

Any surpluses at the end of the year are transferred to the sewer reserve fund for future sewer related capital projects.

Culture & Recreation Summary	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Revenue	2,543,200	1,402,719	55.2%	2,543,200	239,438	9.4%	735,675
Labour Costs	2,351,000	1,481,409	63.0%	2,258,300	915,963	40.6%	1,376,957
Operating Costs	613,400	450,355	73.4%	607,400	275,142	45.3%	390,180
Total Expenditures	2,964,400	1,931,764	65.2%	2,865,700	1,191,105	41.6%	1,767,136
Net Department Activity	421,200	529,045	125.6%	322,500	951,667	295.1%	1,031,462

Comments:

Division specifics are noted in the sections below.

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C & R Corporate	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Revenue	84,900	58,062	68.4%	84,900	19,051	22.4%	30,458
Labour Costs	1,308,700	882,857	67.5%	1,093,000	728,155	66.6%	1,073,969
Operating Costs	347,000	273,474	78.8%	341,000	213,529	62.6%	245,018
Departmental Total	1,570,800	1,098,270	69.9%	1,349,100	922,633	68.4%	1,288,529

Comments:

A deficit in the Culture & Recreation Corporate budget is expected due to the COVID pandemic-related closure of the Vollmer Complex in the beginning of the year.

C & R Community Programs	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Revenue	422,500	237,123	56.1%	422,500	35,778	8.5%	46,457
Labour Costs	271,000	144,001	53.1%	316,400	(4,482)	-1.4%	8,739
Operating Costs	37,900	26,904	71.0%	37,900	6,806	18.0%	12,902
Departmental Total	(113,600)	(66,218)	58.3%	(68,200)	(33,455)	49.1%	(24,815)

Comments:

Community programs were impacted by COVID restrictions into the second quarter. With the lifting of most restrictions throughout the second quarter, revenue streams increased to more regular levels. Deficits in the first half of the year were offset by a reduction in labour costs.

C & R Culture & Events	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Revenue	15,000	27,691	184.6%	15,000	2,700	18.0%	35,670
Operating Costs	50,000	67,182	134.4%	50,000	13,432	26.9%	65,835
Departmental Total	35,000	39,491	112.8%	35,000	10,732	30.7%	30,165

Comments:

Activity in the Culture & Events department is consistent with expectations.

C & R Hospitality	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Revenue	226,000	25,659	11.4%	226,000	1,575	0.7%	8,157
Labour Costs	69,600	0	0.0%	93,700	313	0.3%	718
Operating Costs	83,500	3,652	4.4%	83,500	0	0.0%	0
Departmental Total	(72,900)	(22,007)	30.2%	(48,800)	(1,262)	2.6%	(7,439)

Comments:

2022 revenue consists primarily of facility rentals and vending machine commissions. Losses in concessions revenue will be partially offset by the elimination of direct labour costs. Operations of the concession stand were outsourced in September.

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Vollmer Centre Arenas	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Revenue	833,300	456,838	54.8%	833,300	115,701	13.9%	412,544
Departmental Total	(833,300)	(456,838)	54.8%	(833,300)	(115,701)	13.9%	(412,544)

Comments:

First quarter arena rentals were lower than budgeted due to a provincially-mandated closure in January. Second and third quarter rentals were consistent with budget.

Vollmer Centre Aquatic Centre	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Revenue	578,000	388,041	67.1%	578,000	51,504	8.9%	136,901
Labour Costs	461,900	306,720	66.4%	519,500	98,841	19.0%	165,513
Operating Costs	50,000	37,065	74.1%	50,000	1,295	2.6%	25,350
Departmental Total	(66,100)	(44,256)	67.0%	(8,500)	48,632	-572.1%	53,962

Comments:

First quarter revenues were impacted by the provincially-mandated closure in January. Revenue losses in this account are partially offset by a reduction in part-time labour and operating costs.

Vollmer Centre Fitness Centre	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Revenue	343,300	172,620	50.3%	343,300	13,129	3.8%	45,863
Labour Costs	198,300	108,433	54.7%	194,900	62,011	31.8%	95,929
Operating Costs	45,000	42,077	93.5%	45,000	40,079	89.1%	41,075
Departmental Total	(100,000)	(22,110)	22.1%	(103,400)	88,961	-86.0%	91,141

Comments:

First quarter revenues were impacted by the provincially-mandated closure in January. Revenue losses in this account are partially offset by a reduction in part-time labour and operating costs.

LaSalle Outdoor Pool	2022 Budget	Actual to Sep 30, 2022	Percentage of Budget	2021 Budget	Actual to Sep 30, 2021	Percentage of Budget	Actual to Dec31, 2021
Revenue	40,200	36,686	91.3%	40,200	0	0.0%	19,625
Labour Costs	41,500	39,398	94.9%	40,800	31,126	76.3%	32,088
Departmental Total	1,300	2,712	208.6%	600	31,126	5187.7%	12,463

Comments:

The outdoor pool operated for the full season in 2022. Activity was consistent with budget.

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	2022 Budget	2022 YTD Actual 30-Sep	\$ Variance Budget to Actual	2022 % Budget to Actual	2021 Budget	2021 YTD Actual 30-Sep	2021 % Budget to Actual	2021 YTD Actual 31-Dec
<u>Revenues</u>								
General Levy	(40,232,100)	(40,266,133)	(34,033)	100.1%	(38,418,800)	(38,627,926)	100.5%	(38,627,926)
Supplementary Levy	(900,000)	(542,892)	357,108	60.3%	(610,000)	(711,078)	116.6%	(772,884)
Payments in Lieu of Taxes-General	(40,200)	(47,319)	(7,119)	117.7%	(40,200)	(42,590)	106.0%	(42,590)
Payments in Lieu of Taxes-Supplementary	0	0	0	100.0%	0	0	100.0%	0
Local Improvements	(13,600)	(6,793)	6,807	50.0%	(13,600)	(13,587)	99.9%	(37,285)
Other Revenues	(4,395,400)	(4,276,763)	118,637	97.3%	(4,258,400)	(5,783,275)	135.8%	(6,803,901)
Revenues	(45,581,300)	(45,139,900)	441,400	99.0%	(43,341,000)	(45,178,456)	104.2%	(46,284,586)

Expenditures

Mayor & Council

Wages/Benefits	339,000	248,512	(90,488)	73.3%	347,300	252,860	72.8%	314,254
Administrative Expenses	38,500	4,872	(33,628)	12.7%	38,500	5,258	13.7%	9,337
Personnel Expenses	40,200	6,247	(33,954)	15.5%	40,200	611	1.5%	611
Program Services	26,500	4,779	(21,721)	18.0%	26,500	2,141	8.1%	11,073
Expenditures	444,200	264,409	(179,791)	119.5%	452,500	260,869	96.1%	335,276
Other Revenues	0	(768)	(768)	100.0%	0	(1,325)	100.0%	0
Revenues	0	(768)	(768)	100.0%	0	(1,325)	100.0%	0
Mayor & Council	444,200	263,641	(180,559)	59.4%	452,500	259,544	57.4%	335,276

Finance & Administration

Wages/Benefits	2,344,200	1,633,547	(710,653)	69.7%	2,522,700	1,865,935	74.0%	2,652,484
Administrative Expenses	217,300	166,823	(50,477)	76.8%	201,200	163,617	81.3%	195,894
Personnel Expenses	46,500	41,576	(4,924)	89.4%	54,000	25,884	47.9%	35,394
Program Services	281,600	315,842	34,242	112.2%	282,600	287,629	101.8%	305,181
Expenditures	2,889,600	2,157,789	(731,811)	74.7%	3,060,500	2,343,064	76.6%	3,188,953
Contributions from Own Funds	(40,000)	(40,000)	0	100.0%	(40,000)	(40,000)	100.0%	(40,000)
Other Revenues	(1,025,400)	(938,779)	86,621	91.6%	(922,600)	(685,071)	74.3%	(1,103,099)
Revenues	(1,065,400)	(978,779)	86,621	91.9%	(962,600)	(725,071)	75.3%	(1,143,099)
Finance & Administration	1,824,200	1,179,010	(645,190)	64.6%	2,097,900	1,617,993	77.1%	2,045,854

Human Resources

Wages/Benefits	491,300	361,252	(130,048)	73.5%	480,900	243,782	50.7%	363,741
Administrative Expenses	6,550	4,041	(2,509)	61.7%	5,700	4,029	70.7%	4,758
Personnel Expenses	31,750	19,380	(12,371)	61.0%	31,200	9,321	29.9%	11,388
Program Services	90,200	24,419	(65,781)	27.1%	58,500	58,502	100.0%	72,953
Expenditures	619,800	409,092	(210,708)	66.0%	576,300	315,634	54.8%	452,840
Human Resources	619,800	409,092	(210,708)	66.0%	576,300	315,634	54.8%	452,840

Council Services

Wages/Benefits	730,700	517,022	(213,678)	70.8%	720,100	450,559	62.6%	647,177
Administrative Expenses	12,700	3,443	(9,257)	27.1%	12,700	9,889	77.9%	16,465
Personnel Expenses	19,100	5,259	(13,841)	27.5%	19,100	3,596	18.8%	5,071
Program Services	20,400	4,739	(15,661)	23.2%	20,400	8,603	42.2%	15,062
Transfers to Own Funds	0	0	0	100.0%	0	0	100.0%	352
Expenditures	782,900	530,463	(252,437)	67.8%	772,300	472,646	61.2%	684,126
Other Revenues	(22,500)	(15,388)	7,112	68.4%	(22,500)	(13,685)	60.8%	(17,242)
Revenues	(22,500)	(15,388)	7,112	68.4%	(22,500)	(13,685)	60.8%	(17,242)
Council Services	760,400	515,075	(245,325)	67.7%	749,800	458,961	61.2%	666,885

Financial Services

Wages/Benefits	300,200	0	(300,200)	0.0%	0	0	100.0%	0
Long Term Debt Capital Financing	2,756,175	2,059,067	(697,108)	74.7%	2,519,400	1,822,292	72.3%	2,519,323
Long Term Debt Charges	13,600	6,793	(6,807)	50.0%	13,600	0	0.0%	37,285
Program Services	0	0	0	0.0%	280,000	33,680	0.0%	43,096
Transfers to Own Funds	11,815,725	10,680,496	(1,135,229)	90.4%	11,044,800	8,264,646	74.8%	14,834,579
Expenditures	14,885,700	12,746,356	(2,139,344)	85.6%	13,857,800	10,120,618	73.0%	17,434,283
Financial Services	14,885,700	12,746,356	(2,139,344)	85.6%	13,857,800	10,120,618	73.0%	17,434,283

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	2022 Budget	2022 YTD Actual 30-Sep	\$ Variance Budget to Actual	2022 % Budget to Actual	2021 Budget	2021 YTD Actual 30-Sep	2021 % Budget to Actual	2021 YTD Actual 31-Dec
<u>Alley Closing Program</u>								
Program Services	70,000	21,379	(48,621)	30.5%	70,000	24,188	34.6%	72,930
Other Revenue	(2,000)	(9,200)	(7,200)	460.0%	(2,000)	(8,200)	410.0%	(9,800)
Alley Closing Program	68,000	12,179	(55,821)	17.9%	68,000	15,988	23.5%	63,130

Division of IT (DoIT)

Wages/Benefits	509,000	355,747	(153,253)	69.9%	502,700	362,344	72.1%	499,875
Administrative Expenses	413,900	301,866	(112,034)	72.9%	346,100	274,059	79.2%	341,404
Personnel Expenses	9,000	2,383	(6,617)	26.5%	9,000	2,493	27.7%	3,897
Transfers to Own Funds	165,600	165,600	0	100.0%	162,300	162,300	100.0%	162,300
Expenditures	1,097,500	825,596	(271,904)	100.0%	1,020,100	801,196	100.0%	1,007,476
Division of IT	1,097,500	825,596	(271,904)	75.2%	1,020,100	801,196	78.5%	1,007,476

Strategy & Engagement

Wages/Benefits	363,100	237,688	(125,412)	65.5%	0	0	100.0%	0
Administrative Expenses	2,700	595	(2,105)	22.0%	0	0	100.0%	0
Personnel Expenses	6,300	2,499	(3,801)	39.7%	0	0	100.0%	0
Program Services	204,900	49,533	(155,367)	24.2%	0	0	100.0%	0
Transfers to Own Funds	0	0	0	100.0%	0	0	100.0%	0
Expenditures	577,000	290,314	(286,686)	50.3%	0	0	100.0%	0
Strategy & Engagement	577,000	290,314	(286,686)	100.0%	0	0	100.0%	0

Fire

Wages/Benefits	3,049,700	2,091,572	(958,128)	68.6%	2,950,400	1,988,453	67.4%	2,857,853
Administrative Expenses	78,800	63,333	(15,467)	80.4%	70,300	54,779	77.9%	62,792
Personnel Expenses	157,700	100,453	(57,247)	63.7%	155,800	86,710	55.7%	120,081
Vehicle/Equipment Expenses	147,100	137,242	(9,858)	93.3%	140,000	125,748	89.8%	160,921
Program Services	33,000	23,265	(9,735)	70.5%	28,000	16,768	59.9%	21,342
Transfers to Own Funds	647,400	647,400	0	100.0%	447,400	447,400	100.0%	447,400
Expenditures	4,113,700	3,063,264	(1,050,436)	74.5%	3,791,900	2,719,858	71.7%	3,670,389
Grants	0	0	0	100.0%	0	(12,000)	100.0%	(14,500)
Other Revenues	(10,000)	(2,448)	7,552	24.5%	(10,000)	(6,639)	66.4%	(6,662)
Revenues	(10,000)	(2,448)	7,552	24.5%	(10,000)	(18,639)	186.4%	(21,162)
Fire	4,103,700	3,060,816	(1,042,884)	74.6%	3,781,900	2,701,219	71.4%	3,649,227

Police / Dispatch

Wages/Benefits	7,996,100	5,920,265	(2,075,835)	74.0%	7,339,100	5,117,007	69.7%	7,276,079
Administrative Expenses	257,100	249,498	(7,602)	97.0%	193,400	195,782	101.2%	234,509
Personnel Expenses	140,500	121,168	(19,332)	86.2%	134,300	68,138	50.7%	106,565
Facility Expenses	2,000	1,668	(332)	83.4%	153,000	93,515	61.1%	162,415
Vehicle/Equipment Expenses	134,100	161,571	27,471	120.5%	134,100	120,306	89.7%	156,697
Program Services	115,500	120,441	4,941	104.3%	135,800	58,991	43.4%	131,238
Transfers to Own Funds	190,000	190,000	0	100.0%	190,000	80,000	42.1%	190,000
Expenditures	8,835,300	6,764,611	(2,070,689)	76.6%	8,279,700	5,733,738	69.3%	8,257,503
Grants	(252,000)	(245,003)	6,997	97.2%	(59,000)	(43,280)	73.4%	(64,018)
Other Revenues	(140,000)	(168,933)	(28,933)	120.7%	(140,000)	(136,627)	97.6%	(152,277)
Revenues	(392,000)	(413,936)	(21,936)	105.6%	(199,000)	(179,907)	90.4%	(216,295)
Police / Dispatch	8,443,300	6,350,675	(2,092,625)	75.2%	8,080,700	5,553,831	68.7%	8,041,208

Police Services Board

Wages/Benefits	29,000	18,858	(10,142)	65.0%	28,600	20,835	72.9%	29,447
Administrative Expenses	19,000	4,486	(14,514)	23.6%	19,000	5,388	28.4%	13,584
Personnel Expenses	8,000	3,160	(4,840)	39.5%	7,900	3,160	40.0%	3,160
Program Services	1,000	0	(1,000)	0.0%	1,000	38,925	3892.5%	39,685
Expenditures	57,000	26,504	(30,496)	46.5%	56,500	68,308	120.9%	85,876
Contributions from Own Funds	0	0	0	100.0%	0	(33,240)	100.0%	(34,380)
Revenues	0	0	0	100.0%	0	(33,240)	100.0%	(34,380)
Police Services Board	57,000	26,504	(30,496)	46.5%	56,500	35,068	62.1%	51,496

Conservation Authority

Program Services	320,000	237,590	(82,411)	74.3%	309,000	228,695	74.0%	304,927
Conservation Authority	320,000	237,590	(82,411)	74.3%	309,000	228,695	74.0%	304,927

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	2022 Budget	2022 YTD Actual 30-Sep	\$ Variance Budget to Actual	2022 % Budget to Actual	2021 Budget	2021 YTD Actual 30-Sep	2021 % Budget to Actual	2021 YTD Actual 31-Dec
<u>Protective Inspection & Control</u>								
Program Services	42,400	(4,071)	(46,471)	-9.6%	42,400	16,298	38.4%	41,602
Other Revenues	(20,000)	(19,068)	932	95.3%	(20,000)	(18,654)	93.3%	(19,074)
Protective Inspection & Control	22,400	(23,139)	(45,539)	-103.3%	22,400	(2,356)	-10.5%	22,528
<u>Emergency Measures</u>								
Program Services	51,000	128,097	77,097	251.2%	51,000	136,786	268.2%	392,794
Emergency Measures	51,000	128,097	77,097	251.2%	51,000	136,786	268.2%	392,794
<u>Public Works Summary</u>								
Wages/Benefits	6,598,500	4,350,972	(2,247,528)	65.9%	6,512,400	4,016,968	61.7%	5,709,425
Long Term Debt	412,000	205,977	(206,023)	50.0%	412,000	205,977	50.0%	411,953
Administrative Expenses	401,100	383,923	(17,177)	95.7%	345,100	333,322	96.6%	346,091
Personnel Expenses	135,000	84,056	(50,944)	62.3%	135,000	54,816	40.6%	74,720
Facility Expenses	2,191,200	1,453,652	(737,548)	66.3%	2,022,100	952,742	47.1%	1,516,159
Vehicle/Equipment Expenses	777,100	651,469	(125,631)	83.8%	754,400	443,660	58.8%	707,379
Program Services	7,039,900	4,938,223	(2,101,677)	70.2%	6,620,900	4,349,579	65.7%	6,350,372
Transfers to Own Funds	3,469,900	21,691	(3,448,209)	0.6%	3,655,000	241,310	6.6%	4,931,499
Expenditures	21,024,700	12,089,963	(8,934,737)	57.5%	20,456,900	10,598,374	51.8%	20,047,597
Contributions from Own Funds	(412,000)	(205,977)	206,023	50.0%	(412,000)	(205,977)	50.0%	(411,953)
Other Revenues	(12,021,700)	(7,159,643)	4,862,057	59.6%	(11,427,500)	(6,725,705)	58.9%	(12,322,413)
Revenues	(12,433,700)	(7,365,620)	5,068,080	59.2%	(11,839,500)	(6,931,681)	58.6%	(12,734,366)
Public Works Summary	8,591,000	4,724,343	(3,866,657)	55.0%	8,617,400	3,666,693	42.6%	7,313,231
<u>Public Works Corporate</u>								
Wages/Benefits	1,218,600	820,348	(398,252)	67.3%	1,193,100	721,252	60.5%	1,007,894
Administrative Expenses	401,100	383,923	(17,177)	95.7%	345,100	333,322	96.6%	346,091
Personnel Expenses	135,000	84,056	(50,944)	62.3%	135,000	54,816	40.6%	74,720
Program Services	0	0	0	100.0%	0	0	100.0%	0
Expenditures	1,754,700	1,288,327	(466,373)	33.9%	1,673,200	1,109,389	4.4%	1,428,705
Other Revenues	(1,171,200)	(858,088)	313,112	73.3%	(1,052,000)	(770,719)	73.3%	(1,024,385)
Revenues	(1,171,200)	(858,088)	313,112	55.2%	(1,052,000)	(770,719)	51.8%	(1,024,385)
Public Works Corporate	583,500	430,239	(153,261)	73.7%	621,200	338,670	54.5%	404,321
<u>Roads/Drainage</u>								
Wages/Benefits	687,000	557,900	(129,100)	81.2%	678,500	521,391	76.8%	721,412
Vehicle/Equipment Expenses	34,000	19,957	(14,043)	58.7%	34,000	22,960	67.5%	29,651
Program Services	578,800	540,527	(38,273)	93.4%	631,800	478,292	75.7%	695,961
Expenditures	1,299,800	1,118,384	(181,416)	86.0%	1,344,300	1,022,643	76.1%	1,447,024
Other Revenues	0	0	0	100.0%	0	0	0.0%	(8,255)
Roads/Drainage	1,299,800	1,118,384	(181,416)	86.0%	1,344,300	1,022,643	76.1%	1,438,769
<u>Drainage</u>								
Wages/Benefits	464,200	257,166	(207,034)	55.4%	448,000	290,873	64.9%	415,278
Expenditures	464,200	257,166	(207,034)	55.4%	448,000	290,873	64.9%	415,278
Drainage	464,200	257,166	(207,034)	55.4%	448,000	290,873	64.9%	415,278
<u>Storm Sewers</u>								
Wages/Benefits	113,200	75,815	(37,385)	67.0%	121,700	73,619	60.5%	100,531
Program Services	60,000	55,625	(4,375)	92.7%	20,000	49,527	247.6%	50,618
Expenditures	173,200	131,440	(41,760)	75.9%	141,700	123,146	86.9%	151,149
Storm Sewers	173,200	131,440	(41,760)	75.9%	141,700	123,146	86.9%	151,149
<u>Fleet</u>								
Wages/Benefits	224,400	149,918	(74,482)	66.8%	221,600	151,589	68.4%	223,410
Vehicle/Equipment Expenses	516,600	495,771	(20,829)	96.0%	493,900	311,958	63.2%	502,773
Transfer to Own Funds	0	21,691	21,691	100.0%	223,700	241,310	107.9%	245,199
Expenditures	741,000	667,380	(73,620)	90.1%	939,200	704,858	75.1%	971,382
Fleet	741,000	667,380	(73,620)	90.1%	939,200	704,858	75.1%	971,382

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	2022 Budget	2022 YTD Actual 30-Sep	\$ Variance Budget to Actual	2022 % Budget to Actual	2021 Budget	2021 YTD Actual 30-Sep	2021 % Budget to Actual	2021 YTD Actual 31-Dec
Facilities								
Wages/Benefits	1,509,800	1,042,949	(466,851)	69.1%	1,499,300	920,911	61.4%	1,369,029
Facility Expenses	2,191,200	1,453,652	(737,548)	66.3%	2,022,100	952,742	47.1%	1,516,159
Vehicle/Equipment Expenses	183,000	122,029	(60,971)	66.7%	183,000	95,328	52.1%	134,482
Expenditures	3,884,000	2,618,630	(1,265,370)	67.4%	3,704,400	1,968,981	53.2%	3,019,670
Other Revenues	(50,000)	(16,783)	33,217	33.6%	(50,000)	(22,373)	44.8%	(48,599)
Revenues	(50,000)	(16,783)	33,217	33.6%	(50,000)	(22,373)	44.8%	(48,599)
Facilities	3,834,000	2,601,846	(1,232,154)	67.9%	3,654,400	1,946,608	53.3%	2,971,070

Parks								
Wages/Benefits	986,600	624,340	(362,260)	63.3%	964,900	503,878	52.2%	708,275
Vehicle/Equipment Expenses	15,500	9,384	(6,116)	60.5%	15,500	2,834	18.3%	13,403
Program Services	531,200	222,900	(308,300)	42.0%	526,200	202,610	38.5%	326,383
Expenditures	1,533,300	856,623	(676,677)	55.9%	1,506,600	709,322	47.1%	1,048,062
Other Revenues	(38,000)	(76,159)	(38,159)	200.4%	(38,000)	(70,703)	186.1%	(76,632)
Revenues	(38,000)	(76,159)	(38,159)	200.4%	(38,000)	(70,703)	186.1%	(76,632)
Parks	1,495,300	780,464	(714,836)	52.2%	1,468,600	638,619	43.5%	971,430

Water								
Wages/Benefits	1,081,500	614,481	(467,019)	56.8%	1,076,000	625,372	58.1%	868,275
Vehicle/Equipment Expenses	20,000	2,875	(17,125)	14.4%	20,000	7,994	40.0%	16,217
Program Services	3,496,100	2,538,643	(957,457)	72.6%	3,173,000	2,163,483	68.2%	3,097,540
Transfers to Own Funds	1,779,700	0	(1,779,700)	0.0%	1,858,300	0	0.0%	2,533,300
Expenditures	6,377,300	3,155,999	(3,221,301)	49.5%	6,127,300	2,796,849	45.7%	6,515,332
Contributions from Own Funds	0	0	0	100.0%	0	0	100.0%	0
Consumption/Base Rate Revenues	(6,261,300)	(3,451,292)	2,810,008	55.1%	(6,011,300)	(3,268,205)	54.4%	(6,395,987)
Other Revenues	(116,000)	(95,119)	20,881	82.0%	(116,000)	(78,425)	67.6%	(123,211)
Revenues	(6,377,300)	(3,546,410)	2,830,890	55.6%	(6,127,300)	(3,346,630)	54.6%	(6,519,199)
Water	0	(390,411)	(390,411)	100.0%	0	(549,781)	100.0%	(3,867)

Wastewater								
Wages/Benefits	313,200	208,055	(105,145)	66.4%	309,300	208,083	67.3%	295,321
Long Term Debt Charges	412,000	205,977	(206,023)	50.0%	412,000	205,977	50.0%	411,953
Vehicle/Equipment Expenses	8,000	1,454	(6,546)	18.2%	8,000	2,586	32.3%	10,853
Program Services	2,373,800	1,580,528	(793,272)	66.6%	2,269,900	1,455,668	64.1%	2,179,869
Transfers to Own Funds	1,690,200	0	(1,690,200)	0.0%	1,573,000	0	0.0%	2,153,000
Expenditures	4,797,200	1,996,015	(2,801,185)	41.6%	4,572,200	1,872,312	41.0%	5,050,996
Contributions from Own Funds	(412,000)	(205,977)	206,023	50.0%	(412,000)	(205,977)	50.0%	(411,953)
Consumption/Base Rate Revenues	(4,365,700)	(2,616,798)	1,748,902	59.9%	(4,140,700)	(2,486,647)	60.1%	(4,605,225)
Frontage/Connection	0	0	0	100.0%	0	0	100.0%	0
Other Revenues	(19,500)	(45,405)	(25,905)	232.9%	(19,500)	(28,633)	146.8%	(40,119)
Revenues	(4,797,200)	(2,868,180)	1,929,020	72.4%	(4,572,200)	(2,721,256)	72.1%	(5,057,297)
Wastewater	0	(872,165)	(872,165)	100.0%	0	(848,944)	100.0%	(6,301)

Winter Control								
Program Services	200,000	255,707	55,707	127.9%	200,000	244,576	122.3%	208,826
Winter Control	200,000	255,707	55,707	127.9%	200,000	244,576	122.3%	208,826

Traffic Control								
Program Services	72,000	31,620	(40,380)	43.9%	72,000	73,914	102.7%	92,936
Traffic Control	72,000	31,620	(40,380)	43.9%	72,000	73,914	102.7%	92,936

Handi-Transit								
Program Services	45,000	20,439	(24,561)	45.4%	45,000	13,146	29.2%	22,851
Transit	45,000	20,439	(24,561)	100.4%	45,000	13,146	91.3%	22,851

TOWN OF LASALLE
FINANCIAL STATEMENT
September 30, 2022

	2022 Budget	2022 YTD Actual 30-Sep	\$ Variance Budget to Actual	2022 % Budget to Actual	2021 Budget	2021 YTD Actual 30-Sep	2021 % Budget to Actual	2021 YTD Actual 31-Dec
<u>LaSalle Transit</u>								
Program Services	512,200	214,891	(297,309)	42.0%	512,200	184,508	36.0%	357,125
Transfers to Own Funds	0	0	0	100.0%	0	25,265	100.0%	0
Expenditures	512,200	214,891	(297,309)	42.0%	512,200	209,773	41.0%	357,125
Grants	0	0	0	100.0%	0	(25,265)	100.0%	0
Contributions from Own Funds	(251,000)	0	251,000	0.0%	(251,000)	0	0.0%	(145,000)
Other Revenues	(64,500)	(17,327)	47,173	26.9%	(64,500)	(4,878)	7.6%	(13,162)
Revenues	(315,500)	(17,327)	298,173	5.5%	(315,500)	(30,143)	9.6%	(158,162)
LaSalle Transit	196,700	197,564	864	100.4%	196,700	179,630	91.3%	198,963
<u>Street Lighting</u>								
Program Services	275,000	151,049	(123,951)	54.9%	275,000	250,147	91.0%	352,701
Street Lighting	275,000	151,049	(123,951)	54.9%	275,000	250,147	91.0%	352,701
<u>Crossing Guards</u>								
Wages/Benefits	95,300	67,051	(28,249)	70.4%	98,000	23,809	24.3%	69,439
Administrative Expenses	800	750	(50)	93.8%	800	750	93.8%	750
Program Services	1,000	1,462	462	146.2%	1,000	375	37.5%	407
Expenditures	97,100	69,263	(27,837)	71.3%	99,800	24,935	25.0%	70,596
Crossing Guards	97,100	69,263	(27,837)	71.3%	99,800	24,935	25.0%	70,596
<u>Garbage Collection</u>								
Program Services	715,000	1,004,873	289,873	140.5%	695,000	555,632	80.0%	676,136
Garbage Collection	715,000	1,004,873	289,873	140.5%	695,000	555,632	80.0%	676,136
<u>Garbage Disposal</u>								
Program Services	1,092,000	719,694	(372,306)	65.9%	1,062,000	739,688	69.7%	1,111,079
Garbage Disposal	1,092,000	719,694	(372,306)	65.9%	1,062,000	739,688	69.7%	1,111,079
<u>Culture & Recreation Summary</u>								
Wages/Benefits	2,351,000	1,481,409	(869,591)	63.0%	2,258,300	915,963	40.6%	1,376,957
Administrative Expenses	61,700	58,130	(3,570)	94.2%	55,700	49,863	89.5%	53,241
Personnel Expenses	45,200	11,479	(33,721)	25.4%	37,200	10,158	27.3%	13,992
Vehicle/Equipment Expenses	7,000	4,595	(2,405)	65.7%	4,500	4,895	108.8%	6,332
Program Services	284,500	174,292	(110,209)	61.3%	295,000	29,053	9.9%	126,332
Transfers to Own Funds	215,000	201,859	(13,141)	93.9%	215,000	181,173	84.3%	190,283
Expenditures	2,964,400	1,931,764	(1,032,636)	65.2%	2,865,700	1,191,105	41.6%	1,767,136
Other Revenues	(2,543,200)	(1,386,507)	1,156,693	54.5%	(2,543,200)	(239,438)	9.4%	(704,085)
Revenues	(2,543,200)	(1,402,719)	1,140,481	254.5%	(2,543,200)	(239,438)	209.4%	(735,675)
Culture & Recreation Summary	421,200	529,045	107,845	125.6%	322,500	951,667	295.1%	1,031,462
<u>Culture & Recreation Corporate</u>								
Wages/Benefits	1,308,700	882,857	(425,843)	67.5%	1,093,000	728,155	66.6%	1,073,969
Administrative Expenses	61,700	58,130	(3,570)	94.2%	55,700	49,863	89.5%	53,241
Personnel Expenses	45,200	11,479	(33,721)	25.4%	37,200	10,158	27.3%	13,992
Vehicle/Program Expenses	7,000	4,595	(2,405)	65.7%	4,500	4,895	108.8%	6,332
Program Services	58,100	37,410	(20,690)	64.4%	68,600	7,441	10.9%	21,170
Transfers to Own Funds	175,000	161,859	(13,141)	92.5%	175,000	141,173	80.7%	150,283
Expenditures	1,655,700	1,156,331	(499,369)	69.8%	1,434,000	941,684	65.7%	1,318,987
Other Revenues	(84,900)	(58,062)	26,838	68.4%	(84,900)	(19,051)	22.4%	(30,458)
Revenues	(84,900)	(58,062)	26,838	68.4%	(84,900)	(19,051)	22.4%	(30,458)
Culture & Recreation Corporate	1,570,800	1,098,270	(472,530)	69.9%	1,349,100	922,633	68.4%	1,288,529
<u>Culture & Recreation Community Programs</u>								
Wages/Benefits	271,000	144,001	(126,999)	53.1%	316,400	(4,482)	-1.4%	8,739
Program Services	37,900	26,904	(10,996)	71.0%	37,900	6,806	18.0%	12,902
Expenditures	308,900	170,905	(137,995)	55.3%	354,300	2,324	0.7%	21,641
Other Revenues	(422,500)	(237,123)	185,377	56.1%	(422,500)	(35,778)	8.5%	(46,457)
Revenues	(422,500)	(237,123)	185,377	56.1%	(422,500)	(35,778)	8.5%	(46,457)
Culture & Recreation Community Programs	(113,600)	(66,218)	47,382	58.3%	(68,200)	(33,455)	49.1%	(24,815)

TOWN OF LASALLE
FINANCIAL STATEMENT
September 30, 2022

	2022 Budget	2022 YTD Actual 30-Sep	\$ Variance Budget to Actual	2022 % Budget to Actual	2021 Budget	2021 YTD Actual 30-Sep	2021 % Budget to Actual	2021 YTD Actual 31-Dec
<u>Culture & Recreation Culture & Events</u>								
Program Services	50,000	67,182	17,182	134.4%	50,000	13,432	26.9%	65,835
Other Revenues	(15,000)	(11,479)	3,521	76.5%	(15,000)	(2,700)	18.0%	(4,080)
Revenues	(15,000)	(27,691)	(12,691)	184.6%	(15,000)	(2,700)	18.0%	(35,670)
Culture & Recreation Culture & Events	35,000	39,491	4,491	112.8%	35,000	10,732	30.7%	30,165
<u>Culture & Recreation Hospitality</u>								
Wages/Benefits	69,600	0	(69,600)	0.0%	93,700	313	0.3%	718
Program Services	83,500	3,652	(79,848)	4.4%	83,500	0	0.0%	0
Expenditures	153,100	3,652	(149,448)	2.4%	177,200	313	0.2%	718
Other Revenues	(226,000)	(25,659)	200,341	11.4%	(226,000)	(1,575)	0.7%	(8,157)
Revenues	(226,000)	(25,659)	200,341	11.4%	(226,000)	(1,575)	0.7%	(8,157)
Culture & Recreation Hospitality	(72,900)	(22,007)	50,893	30.2%	(48,800)	(1,262)	2.6%	(7,439)
<u>VRC Arenas</u>								
Other Revenues	(833,300)	(456,838)	376,462	54.8%	(833,300)	(115,701)	13.9%	(412,544)
Revenues	(833,300)	(456,838)	376,462	54.8%	(833,300)	(115,701)	13.9%	(412,544)
VRC Arenas	(833,300)	(456,838)	376,462	54.8%	(833,300)	(115,701)	13.9%	(412,544)
<u>VRC Aquatic Centre</u>								
Wages/Benefits	461,900	306,720	(155,180)	66.4%	519,500	98,841	19.0%	165,513
Program Services	50,000	37,065	(12,935)	74.1%	50,000	1,295	2.6%	25,350
Expenditures	511,900	343,785	(168,115)	67.2%	569,500	100,135	17.6%	190,862
Other Revenues	(578,000)	(388,041)	189,959	67.1%	(578,000)	(51,504)	8.9%	(136,901)
Revenues	(578,000)	(388,041)	189,959	67.1%	(578,000)	(51,504)	8.9%	(136,901)
VRC Aquatic Centre	(66,100)	(44,256)	21,844	67.0%	(8,500)	48,632	-572.1%	53,962
<u>VRC Fitness Centre</u>								
Wages/Benefits	198,300	108,433	(89,867)	54.7%	194,900	62,011	31.8%	95,929
Program Services	5,000	2,077	(2,923)	41.5%	5,000	79	1.6%	1,075
Transfers to Own Funds	40,000	40,000	0	100.0%	40,000	40,000	100.0%	40,000
Expenditures	243,300	150,510	(92,790)	61.9%	239,900	102,090	42.6%	137,004
Other Revenues	(343,300)	(172,620)	170,680	50.3%	(343,300)	(13,129)	3.8%	(45,863)
Revenues	(343,300)	(172,620)	170,680	50.3%	(343,300)	(13,129)	3.8%	(45,863)
VRC Fitness Centre	(100,000)	(22,110)	77,890	22.1%	(103,400)	88,961	-86.0%	91,141
<u>LaSalle Outdoor Pool</u>								
Wages/Benefits	41,500	39,398	(2,102)	94.9%	40,800	31,126	76.3%	32,088
Expenditures	41,500	39,398	(2,102)	94.9%	40,800	31,126	76.3%	32,088
Other Revenues	(40,200)	(36,686)	3,514	91.3%	(40,200)	0	0.0%	(19,625)
Revenues	(40,200)	(36,686)	3,514	91.3%	(40,200)	0	0.0%	(19,625)
LaSalle Outdoor Pool	1,300	2,712	1,412	208.6%	600	31,126	5187.7%	12,463
<u>Planning & Development</u>								
Wages/Benefits	564,000	394,032	(169,968)	69.9%	589,700	432,290	73.3%	610,474
Administrative Expenses	23,700	15,001	(8,699)	63.3%	22,400	19,105	85.3%	28,783
Personnel Expenses	13,000	9,824	(3,176)	75.6%	13,200	4,335	32.8%	4,782
Program Services	23,400	19,065	(4,335)	81.5%	23,400	1,603	6.9%	2,763
Transfers to Own Funds	38,000	38,000	0	100.0%	38,000	38,000	100.0%	38,000
Expenditures	662,100	475,922	(186,178)	71.9%	686,700	495,334	72.1%	684,802
Grants	0	0	0	100.0%	0	0	100.0%	0
Other Revenues	(60,000)	(76,590)	(16,590)	127.7%	(55,000)	(96,050)	174.6%	(108,203)
Revenues	(60,000)	(76,590)	(16,590)	127.7%	(55,000)	(96,050)	174.6%	(108,203)
Planning & Development	602,100	399,332	(202,768)	66.3%	631,700	399,284	63.2%	576,599
<u>Building Division</u>								
Wages/Benefits	490,100	257,763	(232,337)	52.6%	479,400	225,491	47.0%	312,298
Administrative Expenses	4,600	3,334	(1,266)	72.5%	4,600	2,362	51.4%	2,931
Personnel Expenses	14,200	4,145	(10,055)	29.2%	14,300	4,778	33.4%	5,832
Program Services	209,700	254,432	44,732	121.3%	186,700	268,843	144.0%	372,864
Transfers to Own Funds	118,400	371,977	253,577	314.2%	0	414,529	100.0%	442,493
Expenditures	837,000	891,650	54,650	106.5%	685,000	916,003	133.7%	1,136,418

TOWN OF LASALLE
FINANCIAL STATEMENT
September 30, 2022

	2022 Budget	2022 YTD Actual 30-Sep	\$ Variance Budget to Actual	2022 % Budget to Actual	2021 Budget	2021 YTD Actual 30-Sep	2021 % Budget to Actual	2021 YTD Actual 31-Dec
Contributions from Own Funds	(68,000)	0	68,000	0.0%	(68,000)	0	0.0%	0
Other Revenues	(769,000)	(891,650)	(122,650)	116.0%	(617,000)	(916,003)	148.5%	(1,136,418)
Revenues	(837,000)	(891,650)	(54,650)	116.0%	(685,000)	(916,003)	148.5%	(1,136,418)
Building Division	0	0	0	100.0%	0	0	100.0%	0
Expenditures	45,581,300	34,124,731	(11,456,569)	74.9%	43,341,000	29,342,489	67.7%	46,123,303
T o t a l	\$ -	\$ (11,015,169)	\$ (11,015,169)	100.0%	\$ -	\$ (15,835,967)	100.0%	\$ (161,283)
General Fund	\$ -	\$ (9,752,592)	\$ (9,752,592)	100.0%	\$ -	\$ (14,437,242)	100.0%	\$ (151,115)
Water Fund	\$ -	\$ (390,411)	\$ (390,411)	100.0%	\$ -	\$ (549,781)	100.0%	\$ (3,867)
Wastewater Fund	\$ -	\$ (872,165)	\$ (872,165)	100.0%	\$ -	\$ (848,944)	100.0%	\$ (6,301)

APPENDIX A

TOWN OF LASALLE
CAPITAL FUND ANALYSIS
SEPTEMBER 30, 2022

											Closed
Project	Description	Funding Status, Dec 31, 2021	Capital Expenses	Operating Expenses	Contribution - General	Contribution - Reserves/ Reserve Fund	Contribution - Deferred Revenue	Contribution - Grant	Contribution - Debt	Contribution - Other	Funding Status, September 30, 2022
700000 Finance & Admin, Other		\$ 41,384	\$ 6,024,451	\$ 430,413	\$ -	\$ -	\$ -	\$ (149,558)	\$ (7,000,000)	\$ (1,750)	\$ (655,059)
99000	Town Hall Office Improvements	15,264	66,309	813	-	-	-	-	-	-	82,386
99002	Strategic Plan	-	-	-	-	-	-	-	-	-	-
99004	Comprehensive Zoning Bylaw	-	-	-	-	-	-	-	-	-	-
20001	Front Road Master Plan	-	-	-	-	-	-	-	-	-	-
20005	Small Coast Waterfront Exp-Phase 1	(30,559)	5,029	7,568	-	-	-	-	-	-	(17,962)
20008	Land Acquisitions	20,343	1,547	25,829	-	-	-	-	-	(1,750)	45,969
20009	Energy Initiatives	-	-	-	-	-	-	-	-	-	-
21000	Laserfiche Workflow Automation Sotware	-	-	-	-	-	-	-	-	-	-
21001	Human Resource Initiatives	-	-	41,213	-	-	-	(24,605)	-	-	16,608
21003	Asset Management Plan Development	-	28,004	25,094	-	-	-	(50,464)	-	-	2,635
21005	Small Coast Waterfront Exp-Phase 2	36,337	5,760,880	100,894	-	-	-	-	(7,000,000)	-	(1,101,888)
21006	Budget Software / Financial Statements	-	18,075	40,310	-	-	-	(59,589)	-	-	(1,204)
21007	Insurance Claims	-	-	28,705	-	-	-	-	-	-	28,705
22000	HR Workforce Management Software	-	11,707	2,035	-	-	-	-	-	-	13,743
22001	E-Permit/Building Software	-	57,708	47,665	-	-	-	(14,900)	-	-	90,473
22002	2022 Annual IT Capital Allocation	-	75,191	32,459	-	-	-	-	-	-	107,649
22003	2022 Municipal Election	-	-	63,924	-	-	-	-	-	-	63,924
22004	CW Mte Mgr, Route Patrol, Asset Collector	-	-	9,281	-	-	-	-	-	-	9,281
22005	Parkland Dedication Analysis/Study	-	-	4,624	-	-	-	-	-	-	4,624
710000 Fire		\$ -	\$ 33,377	\$ 13,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,926
21103	Other Fire Projects	-	-	5,964	-	-	-	-	-	-	5,964
22102	2022 Mobile Fire Unit Payment	-	-	-	-	-	-	-	-	-	-
22103	Fire Substation	-	33,377	7,585	-	-	-	-	-	-	40,962
720000 Police		\$ -	\$ 59,194	\$ 14,337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,531
21200	2021 Police Fleet Replacements	-	-	-	-	-	-	-	-	-	-
22200	2022 Police Fleet Replacements	-	46,933	-	-	-	-	-	-	-	46,933
22201	Other Police Projects	-	12,262	14,337	-	-	-	-	-	-	26,598
730000 Parks		\$ (13,245)	\$ 894,891	\$ 12,390	\$ -	\$ (34,910)	\$ -	\$ -	\$ -	\$ -	\$ 859,126
99300	Accessible Community Programs	(35,322)	87,147	92	-	-	-	-	-	-	51,916
99301	Vollmer Storm Water Mgt Pond Dock	-	-	-	-	-	-	-	-	-	-
20300	Playground Accessibility Modifications	-	4,600	-	-	-	-	-	-	-	4,600
20302	St. Clair Park Improvements	-	64,271	-	-	-	-	-	-	-	64,271
20303	Picnic Tables	-	-	-	-	-	-	-	-	-	-
21300	Cenotaph Park Holiday Display	18,159	6,256	-	-	(24,415)	-	-	-	-	-
21301	2021 Boat Ramp Annual Maintenance	-	-	-	-	-	-	-	-	-	-
21303	Dog Park	-	-	-	-	-	-	-	-	-	-
21305	Turkey Creek Canoe Dock & Vollmer Storm Mgt Pond	-	82,071	-	-	-	-	-	-	-	82,071
21306	Vollmer Tennis Courts	3,918	-	22	-	-	-	-	-	-	3,940
22300	Tennis Court Rehab-Front Road	-	8,144	-	-	-	-	-	-	-	8,144
22301	2022 Boat Ramp Annual Maintenance	-	-	-	-	-	-	-	-	-	-
22302	2022 Annual Playground Allocation	-	-	-	-	-	-	-	-	-	-
22303	Vollmer Tennis Courts	-	607,002	-	-	-	-	-	-	-	607,002
22304	Christmas Lights Expansion Phase 5 of 10	-	-	10,495	-	(10,495)	-	-	-	-	-
22305	Other Parks Projects	-	35,402	1,781	-	-	-	-	-	-	37,183
740000 Facilities		\$ (40,870)	\$ 292,329	\$ 12,048	\$ -	\$ (64,155)	\$ -	\$ (358,400)	\$ -	\$ -	\$ (159,050)
99403	Natatorium HVAC Upgrade	-	-	-	-	-	-	-	-	-	-
99405	Riverdance Property	(40,870)	-	-	-	-	-	-	-	-	(40,870)
99407	Vollmer Delta System	-	-	-	-	-	-	-	-	-	-
20400	2020 Vollmer Interior Improvements	-	-	-	-	-	-	-	-	-	-
20401	Vehicle Charging Stations	-	189,394	-	-	-	-	-	-	-	189,394
20409	Environmental Initiatives-Indoor Facilities	-	-	-	-	-	-	-	-	-	-
21402	Vollmer Generator Refurbishment	-	-	-	-	-	-	-	-	-	-
21403	Vollmer Exterior Water Sealing	-	-	10,074	-	(10,074)	-	-	-	-	-

APPENDIX A

TOWN OF LASALLE CAPITAL FUND ANALYSIS SEPTEMBER 30, 2022

Project	Description	Funding Status, Dec 31, 2021	Capital Expenses	Operating Expenses	Contribution - General	Contribution - Reserves/ Reserve Fund	Contribution - Deferred Revenue	Contribution - Grant	Contribution - Debt	Contribution - Other	Funding Status, September 30, 2022
21406	Engineering Tablet	-	-	-	-	-	-	-	-	-	-
21407	Vollmer Repairs	-	7,937	1,973	-	-	-	-	-	-	9,911
22400	2022 Vollmer Interior Improvements	-	40,916	-	-	-	-	(358,400)	-	-	(317,484)
22401	Town Hall Shade Sail Replacement	-	54,081	-	-	(54,081)	-	-	-	-	-
750000 Roads		\$ 298,989	\$ 720,624	\$ 7,427	\$ -	\$ (170,681)	\$ -	\$ -	\$ -	\$ (3,778)	\$ 852,582
99501	Malden Road EA (Town Portion)	117,935	-	7,427	-	-	-	-	-	(3,778)	121,585
20500	Malden Road Detail Design	22,378	-	-	-	-	-	-	-	-	22,378
20501	Turkey Creek Bridge-Matchette Rd Detail Design	-	-	-	-	-	-	-	-	-	-
20502	Traffic Calming	-	-	-	-	-	-	-	-	-	-
20504	Morton/Front Rd Traffic Signal Rehabilitation	-	-	-	-	-	-	-	-	-	-
20505	Traffic Signal Repair/Maintenance	-	-	-	-	-	-	-	-	-	-
21500	Traffic Controllers	-	-	-	-	-	-	-	-	-	-
21503	2021 Mill & Pave Annual Allocation	158,676	12,004	-	-	(170,681)	-	-	-	-	-
21504	Vollmer Access Road	-	724	-	-	-	-	-	-	-	724
21505	Bridge Needs Study	-	-	-	-	-	-	-	-	-	-
22500	2022 Traffic Signal Repair/Modifications	-	-	-	-	-	-	-	-	-	-
22503	2022 Mill & Pave Annual Allocation	-	707,896	-	-	-	-	-	-	-	707,896
760000 Water/Wastewater		\$ 3,234,604	\$ 265,602	\$ 46,684	\$ -	\$ -	\$ (28,432)	\$ 148,192	\$ -	\$ -	\$ 3,666,651
99600	Howard/Bouffard Drainage	935,468	47,379	-	-	-	-	-	-	-	982,847
99601	Bouffard/Disputed EA/Transportation Study	-	-	-	-	-	-	-	-	-	-
99602	Lou Romano Sewage Treatment Capacity	1,807,418	-	-	-	-	-	-	-	-	1,807,418
99604	Herb Gray Parkway Drainage Reports	-	-	-	-	-	-	-	-	-	-
99606	Drinking Water System Initiative	-	-	-	-	-	-	-	-	-	-
99609	Pumping Stations-Other Maintenance	-	-	-	-	-	-	-	-	-	-
99610	Sewage Capacity Review	-	-	-	-	-	-	-	-	-	-
99611	Manhole Rain Catchers	-	28,432	-	-	-	(28,432)	-	-	-	-
99612	Chappus Drain	54,681	-	-	-	-	-	-	-	-	54,681
99613	Bessette Drain	60,018	-	-	-	-	-	-	-	-	60,018
99614	Lepain Drain	67,556	-	-	-	-	-	-	-	-	67,556
99615	West Branch Cahill Drain	18,531	-	-	-	-	-	-	-	-	18,531
99616	St. Michael's Drain	65,390	-	-	-	-	-	-	-	-	65,390
99617	Fourth Concession Drain	143,162	-	18,314	-	-	-	-	-	-	161,476
99618	Burke Drain	31,905	-	-	-	-	-	-	-	-	31,905
99619	Howard Avenue Drain	2,113	-	-	-	-	-	-	-	-	2,113
99620	Fourth Concession Branch Drain (Garlatti)	15,008	-	-	-	-	-	-	-	-	15,008
99621	Third Concession Drain	1,877	-	-	-	-	-	-	-	-	1,877
99624	Oliver Farms Stormwater Improvements	-	8,820	-	-	-	-	-	-	-	8,820
20600	Heritage Est Stormwater Improvements	1,016	1,381	-	-	-	-	-	-	-	2,397
20601	DMAP	-	101,254	-	-	-	-	148,192	-	-	249,446
21600	Meter Read Upgrade	-	-	-	-	-	-	-	-	-	-
21601	Pumping Station Electrical Upgrades	-	27,507	-	-	-	-	-	-	-	27,507
21602	2021 Watermain Replacement	-	17,147	-	-	-	-	-	-	-	17,147
21603	Drop Manhole Reconstruction	-	7,782	-	-	-	-	-	-	-	7,782
21604	2021 Wastewater Annual Allocation	-	-	-	-	-	-	-	-	-	-
21605	Desantel Drain	758	-	-	-	-	-	-	-	-	758
21606	Howard-Bouffard Drainage - Ppty Acq & Mtc	18,205	1,846	-	-	-	-	-	-	-	20,051
21607	Turkey Creek Modeling	11,498	-	9,226	-	-	-	-	-	-	20,724
22600	Portable Diesel Generator	-	-	-	-	-	-	-	-	-	-
22601	Cahill Drain	-	419	10,107	-	-	-	-	-	-	10,525
22602	2022 Watermain Replacement	-	23,637	5,012	-	-	-	-	-	-	28,649
22604	2022 Wastewater Annual Allocation	-	-	4,026	-	-	-	-	-	-	4,026
770000 PW Other		\$ -	\$ 284,704	\$ 72,588	\$ -	\$ -	\$ -	\$ 3,558	\$ -	\$ -	\$ 360,850
99700	Lasalle Transit Bus Payments	-	-	60,860	-	-	-	-	-	-	60,860
21700	2021 Pedestrian Safety Annual Allocation	-	7,425	-	-	-	-	-	-	-	7,425
21701	Transit Bicycle Lockers	-	91,681	-	-	-	-	3,558	-	-	95,239

APPENDIX A

TOWN OF LASALLE CAPITAL FUND ANALYSIS SEPTEMBER 30, 2022

Project	Description	Funding Status, Dec 31, 2021	Capital Expenses	Operating Expenses	Contribution - General	Contribution - Reserves/ Reserve Fund	Contribution - Deferred Revenue	Contribution - Grant	Contribution - Debt	Contribution - Other	Funding Status, September 30, 2022
22700	2022 Pedestrian Safety Annual Allocation	-	105,524	2,722	-	-	-	-	-	-	108,246
22701	Normandy Sidewalk, Sovereign to Ellis	-	80,073	-	-	-	-	-	-	-	80,073
22702	Brick Walkway Upgrades (Phase 1 of 4)	-	-	-	-	-	-	-	-	-	-
22703	Area Specific DC - Malden Area	-	-	8,074	-	-	-	-	-	-	8,074
22704	Area Specific DC - Town Centre	-	-	932	-	-	-	-	-	-	932
780000	Fleet	\$ -	\$ 153,067	\$ -	\$ -	\$ (26,966)	\$ -	\$ -	\$ -	\$ -	\$ 126,101
20412	Golf Cart-Parks	-	-	-	-	-	-	-	-	-	-
21800	2021 Fleet Replacements	-	36,431	-	-	-	-	-	-	-	36,431
21805	Snow Plow	-	-	-	-	-	-	-	-	-	-
22800	2022 Fleet Replacements	-	173	-	-	-	-	-	-	-	173
22801	Street Sweeper	-	-	-	-	-	-	-	-	-	-
22802	Snow Plow (Single Axle)	-	-	-	-	-	-	-	-	-	-
22803	Snow Plow Attachment	-	25,437	-	-	-	-	-	-	-	25,437
22804	Hot-Mix Asphalt/Cold Patch Trailer	-	54,060	-	-	-	-	-	-	-	54,060
22805	Side by Side Utility Task Vehicle	-	-	-	-	-	-	-	-	-	-
22806	Utility Trailer	-	-	-	-	-	-	-	-	-	-
22807	Sign Body & Dump Box	-	-	-	-	-	-	-	-	-	-
22808	Grading Shoulder Reclaimer	-	10,000	-	-	-	-	-	-	-	10,000
22809	Line Painter-Sports Fields	-	26,966	-	-	(26,966)	-	-	-	-	-
22810	Field Sweeper (Tow Behind)	-	-	-	-	-	-	-	-	-	-
Grand total		\$ 3,520,862	\$ 8,728,238	\$ 609,435	\$ -	\$ (296,712)	\$ (28,432)	\$ (356,207)	\$ (7,000,000)	\$ (5,528)	\$ 5,171,656

APPENDIX A

TOWN OF LASALLE
RESERVES & RESERVE FUNDS SCHEDULE
SEPTEMBER 30, 2022

	Balance December 31, 2021	Contr- General Fund	Contr- Capital	Contr- Reserves/ Res Fund	Contr- Deferred Revenue	Contr- Other/ Developers	Interest	Transfer- General Fund	Transfer- Capital Fund	Transfer- Reserves/ Res Fund	Transfer- Deferred Revenue	Transfer- Other	Balance September 30, 2022
<u>Reserves</u>													
Green Space/Woodlot	685,028		-	-		36,390						(5,124)	716,293
Vehicle & Equipment	6,628,795	2,113,591				176,576			(91,543)			(1,366)	8,826,053
Infrastructure	23,550,287	6,563,200				14,900			(170,681)				29,957,707
Special Projects	6,021,030	1,088,625										392	7,110,046
Tax Stabilization	4,605,918	100,000							(24,415)		-		4,681,503
Working Capital	552,639					145,500						(20,500)	677,639
Recreation Complex	397,805	161,859							(10,074)				549,590
Reserves	\$ 42,441,501	\$ 10,027,275	\$ -	\$ -	\$ -	\$ 373,366	\$ -	\$ -	\$ (296,712)	\$ -	\$ -	\$ (26,598)	\$ 52,518,831
<u>Reserve Funds</u>													
Building Activity	846,156	371,977											1,218,133
Essex Power Equity	13,447,613												13,447,613
Reserve Funds	\$ 14,293,769	\$ 371,977	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,665,746
Reserves/Reserve Funds	\$ 56,735,270	\$ 10,399,252	\$ -	\$ -	\$ -	\$ 373,366	\$ -	\$ -	\$ (296,712)	\$ -	\$ -	\$ (26,598)	\$ 67,184,577

TOWN OF LASALLE
DEFERRED REVENUE FUND SCHEDULE
SEPTEMBER 30, 2022

	Balance December 31, 2021	Contr- General Fund	Contr- Capital	Contr- Reserves/ Res Fund	Contr- Deferred Revenue	Contr- Other/ Developers	Interest	Transfer- General Fund	Transfer- Capital Fund	Transfer- Reserves/ Res Fund	Transfer- Deferred Revenue	Transfer- Other	Balance September 30, 2022
<u>Deferred Revenue</u>													
Sewer Projects	8,116,510						108,688		(28,432)				8,196,767
Water Projects	10,854,061						228,160						11,082,221
Water Emergency	1,500,000												1,500,000
Land Development Charges	14,396,693					1,314,626	347,830	(205,977)					15,853,173
DC Projects (Non-Growth Related)	16,831,894						333,565						17,165,459
Federal Gas Tax	3,813,464	771,451					84,389						4,669,304
Provincial Gas Tax/Transit	306,301						4,416						310,717
OCIF-Formula Based	862,263	1,146,320					31,109	(40,000)					1,999,692
Deposits From Developers	9,737,080					935,500	142,064					(3,895,935)	6,918,710
Contributions From Developers	851,042					120,000	10,793						981,835
Parkland Dedication	569,951					57,750	11,774						639,475
Deferred Revenue	\$ 67,839,258	\$ 1,917,771	\$ -	\$ -	\$ -	\$ 2,427,876	\$ 1,302,790	\$ (245,977)	\$ (28,432)	\$ -	\$ -	\$ (3,895,935)	\$ 69,317,351

APPENDIX A

TOWN OF LASALLE
CASH AND INVESTMENTS
SEPTEMBER 30, 2022

Sector/Class	Policy		Details						Value	Term Limitations			
	Maximum Sector Limit of the Portfolio	Maximum Term Limitation	Issuer	Broker	Issue	Maturity	Interest	Total Amount	Sector	< 1 year 25%-100%	1-3 years 75%	3-5 years 50%	5 - 10 years 25%
Federal Canada	25%	10 years 10 years							0.00%				
Provincial Province	25%	10 years							0.00%				
Municipal Municipalities, Regions & Counties School Boards Other Agencies & Authorities One: Public Sector Group of Funds	25%	10 years 10 years 10 years 10 years			Dec 1,2019	on demand	variable	333,175.34	100.00%	333,175.34			
Financial Institutions Schedule I Banks Schedule II Banks and Credit Unions	100%	10 years 10 years							0.00%				
TOTAL: EXTERNAL INVESTMENTS								333,175.34		100.0%	0.0%	0.0%	0.0%
CASH													
General Account			Windsor Family Credit Union					3,491,988.92		3,491,988.92			
Sewer Account			Windsor Family Credit Union					755,100.45		755,100.45			
Water Account			Windsor Family Credit Union					277,096.62		277,096.62			
Reserves Account			Windsor Family Credit Union					54,100,529.19		54,100,529.19			
Capital Deposits Account			Windsor Family Credit Union					68,739,107.66		68,739,107.66			
TOTAL: CASH								127,363,822.84		100.0%	0.0%	0.0%	0.0%
INVESTMENT IN ESSEX POWER													
Investment in Special Class A Shares			Essex Power					253,260.00					253,260.00
Investment in Common & Preferred Shares			Essex Power										
TOTAL: INVESTMENT IN ESSEX POWER								253,260.00					
GRAND TOTAL: CASH AND INVESTMENTS								127,950,258.18		127,696,998.18	0.00	0.00	253,260.00