



## The Corporation of the Town of LaSalle

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<b>Date:</b>	July 19, 2017	<b>Report No:</b>	FIN-21-17
<b>Directed To:</b>	Members of Council	<b>Attachments:</b>	A: June 2017 Financial Statement B: Capital Fund Analysis C: Reserves, Reserve Fund, Deferred Revenue Statement D: Cash & Investments Report
<b>Department:</b>	Finance	<b>Policy References:</b>	None
<b>Prepared By:</b>	Dale Langlois, CPA, CA Manager of Finance & Deputy Treasurer Diane Hansen, Supervisor of Accounting		
<b>Subject:</b>	2 <sup>nd</sup> Quarter Report		

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### **Purpose:**

To provide a report to Members of Council detailing the financial position of the municipality as of the 2<sup>nd</sup> quarter.

### **Background:**

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

### **Analysis and Comments:**

#### **Corporate Results:**

Revenue	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Operating Fund	32,527,000	30,764,421	94.6%	30,176,000	28,528,125	94.5%	30,855,605
Water Fund	4,762,000	1,585,415	33.3%	4,250,000	1,487,878	35.0%	4,885,085
Wastewater Fund	3,208,000	1,335,055	41.6%	2,989,000	1,071,332	35.8%	3,172,940
Corporate Total	40,497,000	33,684,891	83.2%	37,415,000	31,087,334	83.1%	38,913,629

Expenditures	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Operating Fund	32,527,000	11,240,024	34.2%	30,176,000	13,022,093	42.8%	30,829,374
Water Fund	4,762,000	1,518,961	31.9%	4,250,000	1,375,244	32.4%	4,883,099
Wastewater Fund	3,208,000	1,281,816	40.0%	2,989,000	1,061,289	35.5%	3,167,201
Corporate Total	40,497,000	14,040,801	34.7%	37,415,000	15,458,626	41.3%	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 3<sup>rd</sup> quarter (previously done in the 1<sup>st</sup> quarter).

Departmental Results:

Revenue	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Departmental Total	32,527,000	30,764,421	94.6%	30,176,000	28,528,125	94.5%	30,855,605
General Levy	29,127,100	29,317,774	100.7%	27,090,200	27,094,539	100.0%	27,094,929
Supplementary Levy	345,000	281,237	81.5%	345,000	355,867	103.2%	742,580

Comments:

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

Interest/Penalties-Taxes	275,000	114,929	41.8%	250,000	129,151	51.7%	283,136
Interest Income	200,000	143,506	71.8%	150,000	83,640	55.8%	236,525
EPC Income	540,000	544,968	100.9%	520,000	529,008	101.7%	529,008

Comments:

The Essex Power dividend is slightly higher than expected. Interest income is higher than the prior year due to higher bank account balances.

Mayor & Council	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	0	0	100.0%	0	250	100.0%	1,088
Labour Costs	264,500	135,846	51.4%	267,800	132,801	49.6%	242,255
Operating Costs	98,700	31,745	32.2%	96,700	24,863	25.7%	64,802
Departmental Total	363,200	167,591	46.1%	364,500	157,414	43.2%	305,969

Comments:

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

Finance & Administration	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	821,200	409,005	49.8%	760,300	351,435	46.2%	875,858
Labour Costs	1,651,300	804,832	48.7%	1,639,300	844,684	51.5%	1,634,100
Operating Costs	522,000	264,882	50.7%	501,600	255,433	50.9%	482,545
Departmental Total	1,352,100	660,709	48.9%	1,380,600	748,682	54.2%	1,240,787

**Comments:**

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

Council Services	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	24,800	17,700	71.4%	12,100	11,174	92.3%	30,718
Labour Costs	843,600	421,908	50.0%	815,200	410,568	50.4%	808,114
Operating Costs	125,800	36,251	28.8%	112,000	52,019	46.4%	91,183
Departmental Total	944,600	440,460	46.6%	915,100	451,414	49.3%	868,578

**Comments:**

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

Financial Services	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Labour Costs	75,000	0	0.0%	0	0	100.0%	0
Operating Costs	9,152,200	1,227,544	13.4%	8,237,400	2,309,888	28.0%	9,944,551
Departmental Total	9,227,200	1,227,544	13.3%	8,237,400	2,309,888	28.0%	9,944,551

**Comments:**

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

Division of IT	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Labour Costs	440,500	211,297	48.0%	426,700	207,089	48.5%	415,117
Operating Costs	421,500	183,476	43.5%	306,700	218,925	71.4%	308,831
Departmental Total	862,000	394,773	45.8%	733,400	426,014	58.1%	723,949

**Comments:**

The transfer to reserves (\$150,000) will be completed in the 3<sup>rd</sup> quarter (previously done in the 1<sup>st</sup> quarter). No significant variances to report. The activity is consistent with the prior year period and budget.



Fire	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	10,000	3,508	35.1%	8,000	1,603	20.0%	7,764
Labour Costs	1,893,500	916,432	48.4%	1,774,800	894,174	50.4%	1,805,262
Operating Costs	580,700	133,596	23.0%	431,100	346,654	80.4%	446,335
Departmental Total	2,464,200	1,046,520	42.5%	2,197,900	1,239,225	56.4%	2,243,833

Comments:

The transfer to reserves (\$204,000) will be completed in the 3<sup>rd</sup> quarter (previously done in the 1<sup>st</sup> quarter). Station supplies are tracking significantly below budget as the phased in increase for the proposed new substation has not been utilized. No other significant variances to note.

Police / Dispatch	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Labour Costs	6,681,500	3,150,292	47.2%	6,529,000	3,158,349	48.4%	6,306,466
Departmental Total	6,843,900	3,081,238	45.0%	6,674,000	3,210,194	48.1%	6,459,704

Comments:

Referred to the Police Services Board.

Police Services Board	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Labour Costs	40,500	18,255	45.1%	39,700	19,025	47.9%	39,529
Departmental Total	67,500	33,770	50.0%	64,400	26,411	41.0%	62,380

Comments:

Referred to the Police Services Board.

Public Works Summary	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	9,020,100	3,461,684	38.4%	8,271,500	3,052,769	36.9%	9,184,626
Labour Costs	7,147,800	3,048,768	42.7%	6,912,800	3,078,462	44.5%	6,444,863
Operating Costs	10,632,800	3,730,494	35.1%	9,397,100	3,410,510	36.3%	10,278,279
Total Expenditures	17,780,600	6,779,262	38.1%	16,309,900	6,488,972	39.8%	16,723,142
Net Department Activity	8,760,500	3,317,578	37.9%	8,038,400	3,436,203	42.8%	7,538,516

Comments:

Refer to Appendix A for comments.

Culture & Recreation Summary	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	2,483,600	1,074,035	43.3%	2,398,400	1,057,112	44.1%	2,323,250
Labour Costs	1,866,600	786,527	42.1%	1,744,200	795,732	45.6%	1,624,579
Operating Costs	583,600	243,765	41.8%	476,200	260,649	54.7%	491,279
Total Expenditures	2,450,200	1,030,292	42.1%	2,220,400	1,056,381	47.6%	2,115,859
Net Department Activity	(33,400)	(43,742)	131.0%	(178,000)	(730)	0.4%	(207,391)

Comments:

Refer to Appendix B for comments.

Development & Strategic Initiatives	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	42,500	77,570	182.5%	35,500	24,600	69.3%	60,850
Labour Costs	526,800	266,587	50.6%	508,200	259,750	51.1%	516,178
Operating Costs	90,200	28,682	31.8%	85,300	52,276	61.3%	108,661
Departmental Total	574,500	217,699	37.9%	558,000	287,426	51.5%	563,989

Comments:

The transfer to reserves (\$38,000) will be completed in the 3<sup>rd</sup> quarter (previously done in the 1<sup>st</sup> quarter). Revenue related to Committee of Adjustment and Zoning applications is tracking better than budget by \$33,700. Overall the department is performing better than budget.

Building Services	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Construction Revenue	636,100	530,386	83.4%	394,500	427,433	108.3%	883,347
Other Revenue	7,800	9,111	116.8%	7,800	5,430	69.6%	11,884
Shortfall Covered by Revenue Fund	0	0	100.0%	222,800	(0)	0.0%	(0)
Transfer to Reserve Fund	0	223,702	100.0%	0	163,313	100.0%	290,111
Labour Costs	457,800	225,915	49.4%	445,900	201,549	45.2%	432,037
Operating Costs	186,100	89,880	48.3%	179,200	68,001	37.9%	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. At the end of the 2<sup>nd</sup> quarter, a transfer to the reserve fund was made totaling \$223,702.

Non Departmental	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Conservation Authority	246,000	121,369	49.3%	228,000	115,977	50.9%	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	9,457	48.8%	19,400	9,464	48.8%	18,572
Spay/Neuter Vouchers	2,000	300	15.0%	2,000	600	30.0%	1,650
Dog Licences Revenue	20,000	18,090	90.5%	20,000	17,510	87.6%	19,132

Comments:

The activity is consistent with the budget.

Emergency Measures	31,000	17,440	56.3%	22,000	137	0.6%	16,349
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Comments:

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

Non Departmental	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Winter Control	200,000	161,307	80.7%	200,000	191,869	95.9%	159,775

Comments:

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

Traffic Control	83,000	20,596	24.8%	69,000	22,352	32.4%	76,399
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Comments:

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

Transit	286,000	26,099	9.1%	293,000	26,518	9.1%	59,375
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Comments:

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

Street Lighting	296,000	98,974	33.4%	405,000	230,121	56.8%	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	44,764	52.5%	84,700	45,163	53.3%	79,609
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Comments:

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

Garbage Collection	590,000	339,247	57.5%	560,000	275,233	49.2%	611,161
Garbage Disposal	880,000	362,478	41.2%	845,000	354,462	42.0%	880,438

Comments:

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

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

Comments:

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



**Recommendations:**

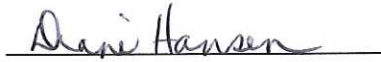
- That Council receive the 2<sup>nd</sup> quarter report as presented.

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

Respectfully,



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



Diane Hansen  
Supervisor of Accounting

Reviewed by:

CAO	Finance	Clerk	Environmental Services	Planning	Culture & Recreation	Building	Fire
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Cc. All Departments, Boards and Services (Town of LaSalle)

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

Public Works Summary	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	9,020,100	3,461,684	38.4%	8,271,500	3,052,769	36.9%	9,184,626
Labour Costs	7,147,800	3,048,768	42.7%	6,912,800	3,078,462	44.5%	6,444,863
Operating Costs	10,632,800	3,730,494	35.1%	9,397,100	3,410,510	36.3%	10,278,279
Total Expenditures	17,780,600	6,779,262	38.1%	16,309,900	6,488,972	39.8%	16,723,142
Net Department Activity	8,760,500	3,317,578	37.9%	8,038,400	3,436,203	42.8%	7,538,516

Comments:

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

Public Works Corporate	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	975,700	497,985	51.0%	969,600	461,854	47.6%	1,037,733
Labour Costs	1,103,600	516,485	46.8%	1,093,600	495,854	45.3%	1,000,026
Operating Costs	466,500	379,940	81.4%	449,400	386,120	85.9%	456,076
Departmental Total	594,400	398,440	67.0%	573,400	420,120	73.3%	418,369

Comments:

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

Roads / Drainage	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Labour Costs	1,118,600	470,648	42.1%	1,077,000	481,945	44.8%	978,016
Operating Costs	499,300	137,100	27.5%	454,300	165,166	36.4%	448,509
Departmental Total	1,617,900	607,749	37.6%	1,531,300	647,111	42.3%	1,426,525

Comments:

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

Drainage	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Labour Costs	0	22,779	100.0%	0	0	100.0%	0
Departmental Total	0	22,779	100.0%	0	0	100.0%	0

Comments:

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



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

Storm Sewers	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Labour Costs	0	5,540	100.0%	0	0	100.0%	0
Departmental Total	0	5,540	100.0%	0	0	100.0%	0

Comments:

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

Facilities & Fleet	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	(45,400)	(16,930)	37.3%	(37,400)	(8,712)	23.3%	(45,483)
Labour Costs	1,398,700	612,640	43.8%	1,356,900	644,147	47.5%	1,288,749
Operating Costs	2,501,000	913,939	36.5%	2,084,600	905,126	43.4%	2,168,258
Departmental Total	3,854,300	1,509,649	39.2%	3,404,100	1,540,561	45.3%	3,411,524

Comments:

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

Parks	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	29,000	26,299	90.7%	25,500	22,993	90.2%	43,385
Labour Costs	689,000	251,969	36.6%	676,400	274,139	40.5%	624,949
Operating Costs	416,000	59,696	14.3%	347,400	52,831	15.2%	281,734
Departmental Total	1,076,000	285,366	26.5%	998,300	303,976	30.5%	863,299

Comments:

The activity in this division is consistent with budget and will begin to see more activity in the 3<sup>rd</sup> quarter. Labour is less than budget due to a vacant position.

Water	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	4,762,000	1,585,415	33.3%	4,250,000	1,487,878	35.0%	4,885,085
Labour Costs	951,900	421,998	44.3%	916,400	421,341	46.0%	876,945
Operating Costs	3,810,100	1,096,962	28.8%	3,333,600	953,904	28.6%	4,006,154
Departmental Total	0	(66,454)	100.0%	0	(112,633)	100.0%	(1,985)

Comments:

Commencing January 1, 2017, the Town is now issuing water/sewer bills (commercial-monthly and residential-quarterly). The second quarterly bills will be issued in July. Invoices from Enwin for water purchased are one month 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**

	2017	Actual to	Percentage	2016	Actual to	Percentage	Actual to
Wastewater	Budget	June30,2017	of Budget	Budget	June30,2016	of Budget	Dec 31,2016
Revenue	3,208,000	1,335,055	41.6%	2,989,000	1,071,332	35.8%	3,172,940
Labour Costs	268,100	138,959	51.8%	261,200	113,924	43.6%	249,653
Operating Costs	2,939,900	1,142,857	38.9%	2,727,800	947,364	34.7%	2,917,547
Departmental Total	0	(53,240)	100.0%	0	(10,043)	100.0%	(5,739)

Comments:

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

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

Culture & Recreation Summary	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	2,483,600	1,074,035	43.3%	2,398,400	1,057,112	44.1%	2,323,250
Labour Costs	1,866,600	786,527	42.1%	1,744,200	795,732	45.6%	1,624,579
Operating Costs	583,600	243,765	41.8%	476,200	260,649	54.7%	491,279
Total Expenditures	2,450,200	1,030,292	42.1%	2,220,400	1,056,381	47.6%	2,115,859
Net Department Activity	(33,400)	(43,742)	131.0%	(178,000)	(730)	0.4%	(207,391)

Comments:

Overall, the department is performing slightly better than budget. Transfers to reserves (\$40,000) will be completed in the 3<sup>rd</sup> quarter (previously done in the 1<sup>st</sup> quarter).

Culture & Recreation Corporate	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	85,200	31,457	36.9%	78,100	21,862	28.0%	87,631
Labour Costs	876,800	375,972	42.9%	854,200	395,196	46.3%	740,271
Operating Costs	263,100	98,691	37.5%	171,500	114,169	66.6%	202,430
Departmental Total	1,054,700	443,205	42.0%	947,600	487,504	51.5%	855,071

Comments:

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

Culture & Recreation Community Programs	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	342,800	81,184	23.7%	318,900	96,295	30.2%	305,061
Labour Costs	214,700	66,946	31.2%	182,200	66,447	36.5%	205,565
Operating Costs	31,900	8,294	26.0%	31,900	5,430	17.0%	24,164
Departmental Total	(96,200)	(5,944)	6.2%	(104,800)	(24,418)	23.3%	(75,332)

Comments:

Revenue is tracking less than the prior year period due to more accurate recording of the capital reinvestment fee for soccer and baseball field rentals (now calculated and recorded monthly, previously in the 4<sup>th</sup> quarter).



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

Culture & Recreation Cultural Programs	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	8,100	2,066	25.5%	8,100	1,317	16.3%	8,740
Operating Costs	41,000	13,394	32.7%	41,000	11,436	27.9%	26,863
Departmental Total	32,900	11,327	34.4%	32,900	10,119	30.8%	18,123

Comments:

The contribution to the Craft Beer Festival will be completed in the 3<sup>rd</sup> quarter. Cultural programs usually take place later in the year.

Culture & Recreation Hospitality	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	245,600	109,742	44.7%	227,900	103,469	45.4%	223,022
Labour Costs	72,500	36,839	50.8%	71,500	41,646	58.3%	81,904
Operating Costs	100,800	47,046	46.7%	97,300	47,776	49.1%	115,441
Departmental Total	(72,300)	(25,858)	35.8%	(59,100)	(14,047)	23.8%	(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 June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	851,300	357,477	42.0%	843,100	370,935	44.0%	789,916
Operating Costs	19,800	31,040	156.8%	7,500	14,363	191.5%	16,160
Departmental Total	(831,500)	(326,437)	39.3%	(835,600)	(356,571)	42.7%	(773,756)

Comments:

At the end of the 2<sup>nd</sup> quarter, revenue for Session A (Jan-Mar) is less than budget by \$13,100 and Session B (Apr-June) is less than budget by \$16,800. Equipment repairs and maintenance is over budget by \$11,200.

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

Vollmer Centre Aquatic Centre	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	584,200	328,578	56.2%	513,200	294,411	57.4%	561,789
Labour Costs	467,900	212,798	45.5%	409,100	197,798	48.4%	383,968
Operating Costs	75,000	41,146	54.9%	70,000	25,464	36.4%	58,936
Departmental Total	(41,300)	(74,634)	180.7%	(34,100)	(71,149)	208.7%	(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. The pool will be closed for maintenance (complete repairs to the air handling system, pool liner, general cleaning and painting) from August 26 to October 9. The operation of the outdoor pool will be extended through the month of September (weather permitting) to offer alternative options for pool users.

Vollmer Centre Fitness Centre	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	328,000	162,869	49.7%	381,500	168,622	44.2%	311,970
Labour Costs	207,100	93,593	45.2%	202,000	94,403	46.7%	186,795
Operating Costs	50,000	3,952	7.9%	55,000	40,505	73.6%	45,781
Departmental Total	(70,900)	(65,324)	92.1%	(124,500)	(33,714)	27.1%	(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 3<sup>rd</sup> quarter (previously done in the 1<sup>st</sup> quarter).

LaSalle Outdoor Pool	2017 Budget	Actual to June30,2017	Percentage of Budget	2016 Budget	Actual to June30,2016	Percentage of Budget	Actual to Dec 31,2016
Revenue	38,400	661	1.7%	27,600	200	0.7%	35,121
Labour Costs	27,600	380	1.4%	25,200	243	1.0%	26,076
Operating Costs	2,000	204	10.2%	2,000	1,505	75.2%	1,505
Departmental Total	(8,800)	(78)	0.9%	(400)	1,547	-386.9%	(7,540)

Comments:

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