



## The Corporation of the Town of LaSalle

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<b>Date:</b>	April 25, 2018	<b>Report No:</b>	FIN-19-2018
<b>Directed To:</b>	Members of Council	<b>Attachments:</b>	A: March 2018 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>	1 <sup>st</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 1<sup>st</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	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Operating Fund	35,277,400	26,733,505	75.8%	32,527,000	24,707,541	76.0%	33,397,894
Water Fund	5,516,000	111,987	2.0%	4,762,000	490,681	10.3%	5,312,939
Wastewater Fund	4,017,800	93,651	2.3%	3,208,000	335,336	10.5%	3,950,692
Corporate Total	44,811,200	26,939,142	60.1%	40,497,000	25,533,558	63.1%	42,661,525

Expenditures	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Operating Fund	35,277,400	6,396,783	20.6%	32,527,000	5,429,495	17.1%	33,278,850
Water Fund	5,516,000	578,392	10.5%	4,762,000	484,695	10.2%	5,309,537
Wastewater Fund	4,017,800	492,823	12.3%	3,208,000	461,518	14.4%	3,945,660
Corporate Total	44,811,200	7,467,998	16.7%	40,497,000	6,375,709	15.7%	42,534,047

Overall Summary:

All funds are tracking consistent with the budgets and with the prior year period.

Departmental Results:

Revenue	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Departmental Total	35,277,400	26,733,505	75.8%	32,527,000	24,707,541	76.0%	33,397,894
General Levy	31,706,300	26,273,984	82.9%	29,127,100	24,439,846	83.9%	29,317,774
Supplementary Levy	195,000	0	0.0%	345,000	546	0.2%	774,445

Comments:

The actual revenue recorded represents the interim taxes billed to date and does not reflect the portions paid in the 1<sup>st</sup> quarter to the County or Education authorities for 2018. Supplementary taxes are generally billed in the 3<sup>rd</sup> and 4<sup>th</sup> quarters. The activity is consistent with the prior year..

Interest/Penalties-Taxes	275,000	61,575	22.4%	275,000	50,079	18.2%	280,806
Interest Income	300,000	113,561	37.9%	200,000	55,868	27.9%	402,841
EPC Income	545,000	0	0.0%	540,000	0	0.0%	544,968

Comments:

The Essex Power dividend is usually received in the 2<sup>nd</sup> quarter. Interest income is higher than the prior year period due to higher bank account balances and recent increases in the interest rate.

Mayor & Council	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	0	0	100.0%	0	0	100.0%	683
Labour Costs	267,400	67,441	25.2%	264,500	68,973	26.1%	245,052
Operating Costs	104,200	13,792	13.2%	98,700	19,024	19.3%	72,487
Departmental Total	371,600	81,233	21.9%	363,200	87,998	24.2%	316,856

Comments:

This department is tracking consistent with the budget and with the prior year.

Finance & Administration	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	842,700	196,156	23.3%	821,200	201,040	24.5%	839,746
Labour Costs	1,633,300	417,608	25.6%	1,651,300	409,031	24.8%	1,664,592
Operating Costs	530,100	125,544	23.7%	526,800	127,773	24.3%	560,629
Departmental Total	1,320,700	346,995	26.3%	1,356,900	335,764	24.7%	1,385,474

Comments:

The Finance & Administration department is tracking consistent with the budget and with the prior year.

Council Services	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	24,800	5,625	22.7%	24,800	5,866	23.7%	48,289
Labour Costs	962,200	230,554	24.0%	843,600	212,184	25.2%	921,952
Operating Costs	143,600	44,764	31.2%	113,800	21,104	18.5%	74,203
Departmental Total	1,081,000	269,693	25.0%	932,600	227,421	24.4%	947,865

Comments:

Legal fees are tracking higher than the prior year period. Overall, the department is tracking consistent with the budget.

Financial Services	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Labour Costs	525,000	0	0.0%	0	0	100.0%	0
Operating Costs	10,408,200	722,303	6.9%	9,227,200	692,197	7.5%	10,603,423
Departmental Total	10,933,200	722,303	6.6%	9,227,200	692,197	7.5%	10,603,423

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 variances to note.

Division of IT	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Labour Costs	454,300	109,358	24.1%	440,500	106,158	24.1%	458,443
Operating Costs	439,100	136,900	31.2%	433,500	141,106	32.6%	424,755
Departmental Total	893,400	246,258	27.6%	874,000	247,263	28.3%	883,198

Comments:

The IT division is tracking consistent with the budget and with the prior year period.



Fire	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	10,000	850	8.5%	10,000	999	10.0%	5,617
Labour Costs	2,053,800	450,784	22.0%	1,968,500	359,871	18.3%	1,953,068
Operating Costs	627,700	99,961	15.9%	509,100	77,899	15.3%	516,476
Departmental Total	2,671,500	549,895	20.6%	2,467,600	436,772	17.7%	2,463,927

Comments:

The Fire department is tracking consistent with the budget and with the prior year period.

Police / Dispatch	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Labour Costs	6,711,000	1,679,365	25.0%	6,681,500	1,528,817	22.9%	6,356,213
Departmental Total	7,100,900	1,753,308	24.7%	6,843,900	1,533,937	22.4%	6,721,757

Comments:

Referred to the Police Services Board.

Police Services Board	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Labour Costs	40,500	13,462	33.2%	40,500	9,220	22.8%	37,196
Departmental Total	64,600	18,392	28.5%	67,500	14,779	21.9%	85,892

Comments:

Referred to the Police Services Board.

Public Works Summary	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	10,610,300	469,973	4.4%	9,026,100	1,082,228	12.0%	10,366,590
Labour Costs	5,687,500	1,251,932	22.0%	5,529,900	1,125,267	20.4%	5,331,182
Operating Costs	12,363,500	1,732,812	14.0%	10,656,900	1,377,269	12.9%	11,857,729
Total Expenditures	18,051,000	2,984,745	16.5%	16,186,800	2,502,536	15.5%	17,188,911
Net Department Activity	7,440,700	2,514,772	33.8%	7,160,700	1,420,308	19.8%	6,822,321

Comments:

Refer to Appendix A for comments.

Culture & Recreation Summary	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	2,499,500	668,485	26.7%	2,477,600	658,735	26.6%	2,440,250
Labour Costs	1,948,000	424,394	21.8%	1,889,100	369,646	19.6%	1,778,967
Operating Costs	592,400	124,385	21.0%	528,700	127,120	24.0%	557,042
Total Expenditures	2,540,400	548,779	21.6%	2,417,800	496,766	20.6%	2,336,009
Net Department Activity	40,900	(119,706)	-292.7%	(59,800)	(161,969)	270.9%	(104,241)

Comments:

Refer to Appendix B for comments.

Development & Strategic Initiatives	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	42,500	30,250	71.2%	42,500	19,450	45.8%	168,851
Labour Costs	547,200	140,208	25.6%	526,800	135,040	25.6%	537,467
Operating Costs	90,800	10,483	11.5%	90,200	15,633	17.3%	82,138
Departmental Total	595,500	120,442	20.2%	574,500	131,223	22.8%	450,754

Comments:

Revenue is higher than the prior year period and by-law enforcement related legal fees are less than the prior year period. No other variances to report.

Building Division	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Construction Revenue	636,100	80,463	12.6%	636,100	200,827	31.6%	956,751
Other Revenue	7,800	2,333	29.9%	7,800	1,871	24.0%	17,876
Shortfall Covered by Revenue Fund	0	87,131	100.0%	0	0	100.0%	0
Transfer to Reserve Fund	8,900	0	0.0%	0	47,317	100.0%	308,991
Labour Costs	443,000	121,980	27.5%	457,800	110,506	24.1%	420,206
Operating Costs	192,000	47,947	25.0%	186,100	44,874	24.1%	245,430
Departmental Total	0	0	100.0%	0	0	100.0%	0

Comments:

Revenue generated is less 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 Building Division operation was made in the amount of \$87,131.

Non Departmental	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Conservation Authority	246,000	65,204	26.5%	246,000	60,684	24.7%	242,737

Comments:

The activity is consistent with the budget.

<u>Protective Inspection &amp; Control</u>							
Larvicide Program	5,000	0	0.0%	5,000	0	0.0%	3,950
Dog Pound Facilities	15,000	0	0.0%	15,000	0	0.0%	12,781
Animal Control Expenses	19,400	4,903	25.3%	19,400	4,904	25.3%	18,565
Spay/Neuter Vouchers	2,000	0	0.0%	2,000	0	0.0%	1,350
Dog Licences Revenue	20,000	16,269	81.4%	20,000	15,950	79.8%	20,068

Comments:

The activity is consistent with the budget and with the prior year period.

Emergency Measures	31,000	16,356	52.8%	31,000	8,569	27.6%	26,547
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Comments:

Everbridge invoice for mass notification system paid in 1<sup>st</sup> quarter (prior year paid in 2<sup>nd</sup> quarter)

Non Departmental	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Winter Control	200,000	293,928	147.0%	200,000	161,307	80.7%	204,989

Comments:

This account captures the sole cost of salt with respect to winter control. More snow events occurred than expected in the 1<sup>st</sup> quarter. Unused salt from 2017 (\$92,890) was transferred to 2018.

Traffic Control	82,000	6,279	7.7%	83,000	11,642	14.0%	59,903
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Comments:

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

LaSalle Transit (includes Handi-Transit	225,000	42,086	18.7%	225,000	0	0.0%	225,000
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Comments:

The Windsor service agreement for the LaSalle Transit was \$41,450 in the 1<sup>st</sup> quarter. The LaSalle Transit activity will be funded by the Provincial Gas Tax and at year end appropriate transfers to the transit reserve completed.

Street Lighting	260,000	35,379	13.6%	296,000	40,534	13.7%	273,148
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Comments:

The activity is consistent with the budget and with the prior year period.

Crossing Guards	89,000	20,494	23.0%	85,300	20,054	23.5%	81,110
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Comments:

The activity is consistent with the budget and with the prior year period.

Garbage Collection	625,000	149,739	24.0%	590,000	146,209	24.8%	599,792
Garbage Disposal	915,000	134,240	14.7%	880,000	136,102	15.5%	907,740

Comments:

The activity is consistent with the budget and with the prior year period.

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%	0

Comments:

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



**Recommendations:**

- That Council receive the 1<sup>st</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

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

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

Public Works Summary	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	10,610,300	469,973	4.4%	9,026,100	1,082,228	12.0%	10,366,590
Labour Costs	5,687,500	1,251,932	22.0%	5,529,900	1,125,267	20.4%	5,331,182
Operating Costs	12,363,500	1,732,812	14.0%	10,656,900	1,377,269	12.9%	11,857,729
Total Expenditures	18,051,000	2,984,745	16.5%	16,186,800	2,502,536	15.5%	17,188,911
Net Department Activity	7,440,700	2,514,772	33.8%	7,160,700	1,420,308	19.8%	6,822,321

Comments:

Division specifics are noted below.

Public Works Corporate	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	994,200	245,157	24.7%	975,700	242,256	24.8%	982,421
Labour Costs	1,141,300	269,784	23.6%	1,103,600	254,133	23.0%	1,049,781
Operating Costs	478,500	329,605	68.9%	468,100	330,126	70.5%	467,425
Departmental Total	625,600	354,232	56.6%	596,000	342,003	57.4%	534,784

Comments:

The activity of the Public Works Corporate division is consistent with the prior year period.

Roads / Drainage	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	0	1,955	100.0%	0	0	0.0%	12,861
Labour Costs	630,600	211,085	33.5%	1,118,600	246,293	22.0%	891,276
Operating Costs	535,100	5,868	1.1%	499,300	19,754	4.0%	382,358
Departmental Total	1,165,700	214,999	18.4%	1,617,900	266,046	16.4%	1,260,773

Comments:

Labour in this division combined with the new divisions (Drainage and Storm Sewers, below) which were created in June 2017, is higher than the prior year period in the area of overtime (more snow events occurred than expected in the 1<sup>st</sup> quarter). Operating costs are less than the period year period.

Drainage	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Labour Costs	426,800	100,098	23.5%	0	0	100.0%	261,040
Departmental Total	426,800	100,098	23.5%	0	0	100.0%	261,040

Comments:

This new division was created in June 2017 to capture labour costs more accurately. Combined with Roads/Drainage and Storm Sewers, labour costs are higher than the prior year period in the area of overtime (more snow events occurred than expected in the 1<sup>st</sup> quarter).



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

Storm Sewers	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Labour Costs	115,900	21,317	18.4%	0	0	100.0%	59,052
Departmental Total	115,900	21,317	18.4%	0	0	100.0%	59,052

Comments:

This new division was created in June 2017 to capture labour costs more accurately. Combined with Roads, Drainage and Storm Sewers, labour costs are higher than the prior year period in the area of overtime (more snow events occurred than expected in the 1<sup>st</sup> quarter).

Facilities & Fleet	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	(47,300)	(8,383)	17.7%	(45,400)	(7,884)	17.4%	(58,641)
Labour Costs	1,404,600	311,829	22.2%	1,398,700	301,086	21.5%	1,360,821
Operating Costs	2,684,500	567,756	21.1%	2,564,000	338,566	13.2%	2,517,951
Departmental Total	4,041,800	871,202	21.6%	3,917,300	631,767	16.1%	3,820,131

Comments:

The Fleet and Facilities division is tracking higher than the prior year period particularly in the areas of hydro, natural gas, building maintenance and fuel. Equipment maintenance and repair is also tracking higher than the prior year period as this activity has been transferred from the Culture and Recreation divisions.

Parks	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	35,000	8,841	25.3%	35,000	6,071	17.4%	49,035
Labour Costs	697,400	88,495	12.7%	689,000	59,675	8.7%	636,725
Operating Costs	410,500	7,902	1.9%	375,500	6,691	1.8%	307,285
Departmental Total	1,072,900	87,556	8.2%	1,029,500	60,294	5.9%	894,975

Comments:

This division will begin to see more activity in the 2<sup>nd</sup> quarter. Labour is tracking higher than the prior year period due to a vacant position in 2017. Boat ramp revenue activity is tracking better than the prior year period.

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

Water	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	5,516,000	111,987	2.0%	4,762,000	490,681	10.3%	5,312,939
Labour Costs	984,600	182,338	18.5%	951,900	201,845	21.2%	740,754
Operating Costs	4,531,400	396,054	8.7%	3,810,100	282,850	7.4%	4,568,783
Departmental Total	0	466,406	100.0%	0	(5,986)	100.0%	(3,402)

Comments:

This is the second year of the Town issuing water/sewer bills (commercial-monthly and residential-quarterly). The first quarterly bills for 2018 will be issued in April. Revenue is less than the prior year period as outstanding amounts from Essex Powerlines was remitted in the 1<sup>st</sup> quarter of 2017. Invoices from Enwin for water purchased were two months behind in 2017. Any surpluses at the end of the year are transferred to the water reserve fund for future water related capital projects.

Wastewater	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	4,017,800	93,651	2.3%	3,208,000	335,336	10.5%	3,950,692
Labour Costs	286,300	66,987	23.4%	268,100	62,235	23.2%	331,733
Operating Costs	3,731,500	425,836	11.4%	2,939,900	399,283	13.6%	3,613,927
Departmental Total	0	399,172	100.0%	0	126,183	100.0%	(5,032)

Comments:

This is the second year of the Town issuing water/sewer bills (commercial-monthly and residential-quarterly). The first quarterly bills for 2018 will be issued in April. Revenue is less than the prior year period as outstanding amounts from Essex Powerlines was remitted in the 1<sup>st</sup> quarter of 2017. Any surpluses at the end of the year are transferred to the wastewater reserve fund for future wastewater related capital projects.

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

Culture & Recreation Summary	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	2,499,500	668,485	26.7%	2,477,600	658,735	26.6%	2,440,250
Labour Costs	1,948,000	424,394	21.8%	1,889,100	369,646	19.6%	1,778,967
Operating Costs	592,400	124,385	21.0%	528,700	127,120	24.0%	557,042
Total Expenditures	2,540,400	548,779	21.6%	2,417,800	496,766	20.6%	2,336,009
Net Department Activity	40,900	(119,706)	-292.7%	(59,800)	(161,969)	270.9%	(104,241)

Comments:

Division specifics are noted below.

Culture & Recreation Corporate	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	81,400	10,417	12.8%	79,200	11,551	14.6%	106,995
Labour Costs	906,600	213,052	23.5%	876,800	166,328	19.0%	813,961
Operating Costs	325,000	74,319	22.9%	265,000	56,958	21.5%	275,307
Departmental Total	1,150,200	276,953	24.1%	1,062,600	211,736	19.9%	982,273

Comments:

Labour is tracking higher than the prior year period (Director position was filled in the 2<sup>nd</sup> quarter).

Culture & Recreation Community Programs	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	363,000	57,362	15.8%	342,800	38,298	11.2%	362,494
Labour Costs	265,700	41,757	15.7%	214,700	37,025	17.2%	241,212
Operating Costs	30,400	4,140	13.6%	31,900	2,200	6.9%	33,753
Departmental Total	(66,900)	(11,465)	17.1%	(96,200)	926	-1.0%	(87,529)

Comments:

Community programming revenue is tracking higher than the prior year period.



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

Culture & Recreation Cultural Programs	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	5,000	1,013	20.3%	8,100	2	0.0%	12,963
Operating Costs	48,500	7,366	15.2%	41,000	0	0.0%	40,378
Departmental Total	43,500	6,353	14.6%	32,900	(2)	0.0%	27,415

Comments:

The contribution to the Craft Beer Festival was completed in the 1<sup>st</sup> quarter. Cultural programs usually take place later in the year.

Culture & Recreation Hospitality	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	241,400	65,781	27.3%	245,600	75,939	30.9%	239,663
Labour Costs	84,500	23,969	28.4%	95,000	23,618	24.9%	100,950
Operating Costs	93,500	31,143	33.3%	100,800	33,118	32.9%	102,599
Departmental Total	(63,400)	(10,669)	16.8%	(49,800)	(19,204)	38.6%	(36,114)

Comments:

Revenue is tracking slightly less than the prior year period.

Vollmer Centre Arenas	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	815,800	283,477	34.8%	851,300	289,622	34.0%	812,622
Operating Costs	0	0	#DIV/0!	0	16,623	#DIV/0!	0
Departmental Total	(815,800)	(283,477)	34.8%	(851,300)	(272,999)	32.1%	(812,622)

Comments:

At the end of the 1<sup>st</sup> quarter, revenue for Session A (Jan-Mar) is less than budget by \$7,450. Operating costs are less than the prior year period as equipment repairs and maintenance activity is now captured in the Facilities and Fleet division.

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

Vollmer Centre Aquatic Centre	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	611,200	140,420	23.0%	584,200	157,677	27.0%	565,941
Labour Costs	474,400	101,929	21.5%	467,900	99,025	21.2%	396,972
Operating Costs	50,000	7,015	14.0%	40,000	17,371	43.4%	51,999
Departmental Total	(86,800)	(31,477)	36.3%	(76,300)	(41,281)	54.1%	(116,970)

Comments:

The aquatic centre revenue is slightly less than the prior year period. Operating costs are also less than the prior year period as equipment repairs and maintenance activity is now captured in the Facilities and Fleet division.

Vollmer Centre Fitness Centre	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	342,000	110,015	32.2%	328,000	85,635	26.1%	305,274
Labour Costs	187,000	43,688	23.4%	207,100	43,650	21.1%	190,307
Operating Costs	45,000	403	0.9%	50,000	850	1.7%	53,007
Departmental Total	(110,000)	(65,924)	59.9%	(70,900)	(41,135)	58.0%	(61,960)

Comments:

The fitness centre membership promotions in the 1<sup>st</sup> quarter resulted in revenue higher than the prior year period.

LaSalle Outdoor Pool	2018 Budget	Actual to Mar 31,2018	Percentage of Budget	2017 Budget	Actual to Mar 31,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	39,700	0	0.0%	38,400	10	0.0%	34,299
Labour Costs	29,800	0	0.0%	27,600	0	0.0%	35,564
Departmental Total	(9,900)	0	0.0%	(10,800)	(10)	0.1%	1,265

Comments:

The outdoor pool is open late June through early September.