

The Corporation of



the Town of

LaSalle

Date: July 12, 2018

Report No: FIN-24-2018

Directed To: Members of Council

Attachments: A: June 2018 Financial Statement
B: Capital Fund Analysis
C: Reserves, Reserve Fund, Deferred Revenue Statement
D: Cash & Investments Report

Department: Finance

Prepared By: Gaetano (Tano) Ferraro, CPA, CMA
Manager of Finance & Deputy Treasurer
Diane Hansen, Supervisor of Accounting

Policy References: None

Subject: 2nd Quarter Report

Purpose:

To provide a report to Members of Council detailing the financial position of the municipality as of the 2nd 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 June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Operating Fund	35,277,400	33,829,760	95.9%	32,527,000	30,764,421	94.6%	33,397,894
Water Fund	5,516,000	1,228,375	22.3%	4,762,000	1,585,415	33.3%	5,312,939
Wastewater Fund	4,017,800	1,093,741	27.2%	3,208,000	1,335,055	41.6%	3,950,692
Corporate Total	44,811,200	36,151,875	80.7%	40,497,000	33,684,891	83.2%	42,661,525

Expenditures	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Operating Fund	35,277,400	13,097,352	37.7%	32,527,000	11,240,024	34.2%	33,278,850
Water Fund	5,516,000	1,319,502	23.9%	4,762,000	1,518,961	31.9%	5,309,537
Wastewater Fund	4,017,800	1,219,284	30.4%	3,208,000	1,281,816	40.0%	3,945,660
Corporate Total	44,811,200	15,636,138	34.9%	40,497,000	14,040,801	34.7%	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 June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Departmental Total	35,277,400	33,829,760	95.9%	32,527,000	30,764,421	94.6%	33,397,894
General Levy	31,706,300	31,841,529	100.4%	29,127,100	29,317,774	100.7%	29,317,774
Supplementary Levy	195,000	570,815	292.7%	345,000	281,237	81.5%	774,445

Comments:

Supplementary taxes are generally billed in the 3rd and 4th quarters. In 2018, two supplementary billings have been billed within the 2nd quarter, whereas one listing was billed in the 2nd quarter of 2017.

Interest/Penalties-Taxes	275,000	129,852	47.2%	275,000	114,929	41.8%	280,806
Interest Income	300,000	274,903	91.6%	200,000	143,506	71.8%	402,841
EPC Income	545,000	561,593	103.0%	540,000	544,968	100.9%	544,968

Comments:

The Essex Power dividend is slightly higher than expected. Interest income is higher than the prior year period due to higher bank account balances and recent increases in the interest rate (interest rates higher than the prior year period).

Mayor & Council	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	0	0	100.0%	0	0	100.0%	683
Labour Costs	267,400	134,987	50.5%	264,500	135,846	51.4%	245,052
Operating Costs	104,200	26,326	25.3%	98,700	31,745	32.2%	72,487
Departmental Total	371,600	161,313	43.4%	363,200	167,591	46.1%	316,856

Comments:

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

Finance & Administration	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	842,700	389,937	46.3%	821,200	409,005	49.8%	839,746
Labour Costs	1,633,300	844,725	51.7%	1,651,300	804,832	48.7%	1,664,592
Operating Costs	530,100	276,707	52.2%	526,800	264,882	50.3%	560,629
Departmental Total	1,320,700	731,495	55.4%	1,356,900	660,709	48.7%	1,385,474

Comments:

The Finance & Administration department is tracking slightly higher than the prior year. The new Manager of Finance position was replaced sooner than anticipated.

Council Services	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	24,800	12,680	51.1%	24,800	17,700	71.4%	48,289
Labour Costs	962,200	459,098	47.7%	843,600	421,908	50.0%	921,952
Operating Costs	143,600	68,212	47.5%	113,800	36,251	31.9%	74,203
Departmental Total	1,081,000	514,630	47.6%	932,600	440,460	47.2%	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 June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	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	1,251,141	12.0%	9,227,200	1,227,544	13.3%	10,603,423
Departmental Total	10,933,200	1,251,141	11.4%	9,227,200	1,227,544	13.3%	10,603,423

Comments:

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

Division of IT	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Labour Costs	454,300	220,694	48.6%	440,500	211,297	48.0%	458,443
Operating Costs	439,100	186,014	42.4%	433,500	183,476	42.3%	424,755
Departmental Total	893,400	406,709	45.5%	874,000	394,773	45.2%	883,198

Comments:

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

Fire	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	10,000	3,365	33.7%	10,000	3,508	35.1%	5,617
Labour Costs	2,053,800	1,073,028	52.3%	1,968,500	916,432	46.6%	1,953,068
Operating Costs	627,700	199,232	31.7%	509,100	133,596	26.2%	516,476
Departmental Total	2,671,500	1,268,895	47.5%	2,467,600	1,046,520	42.4%	2,463,927

Comments:

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

Police / Dispatch	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Labour Costs	6,711,000	3,396,877	50.6%	6,681,500	3,150,292	47.2%	6,356,213
Departmental Total	7,100,900	3,547,598	50.0%	6,843,900	3,081,238	45.0%	6,721,757

Comments:

Referred to the Police Services Board.

Police Services Board	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Labour Costs	40,500	26,834	66.3%	40,500	18,255	45.1%	37,196
Departmental Total	64,600	41,766	64.7%	67,500	33,770	50.0%	85,892

Comments:

Referred to the Police Services Board.

Public Works Summary	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	10,610,300	2,871,745	27.1%	9,026,100	3,461,684	38.4%	10,366,590
Labour Costs	5,687,500	2,672,423	47.0%	5,529,900	2,441,019	44.1%	5,331,182
Operating Costs	12,363,500	3,798,923	30.7%	10,656,900	3,730,494	35.0%	11,857,729
Total Expenditures	18,051,000	6,471,346	35.9%	16,186,800	6,171,513	38.1%	17,188,911
Net Department Activity	7,440,700	3,599,600	48.4%	7,160,700	2,709,829	37.8%	6,822,321

Comments:

Refer to Appendix #1 for Public Works-Divisional Activity and comments.

Culture & Recreation Summary	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	2,499,500	1,091,250	43.7%	2,477,600	1,074,035	43.4%	2,440,250
Labour Costs	1,948,000	869,348	44.6%	1,889,100	786,527	41.6%	1,778,967
Operating Costs	592,400	217,852	36.8%	528,700	243,765	46.1%	557,042
Total Expenditures	2,540,400	1,087,199	42.8%	2,417,800	1,030,292	42.6%	2,336,009
Net Department Activity	40,900	(4,050)	-9.9%	(59,800)	(43,742)	73.2%	(104,241)

Comments:

Refer to Appendix #2 for Culture & Recreation-Divisional Activity and comments.

Development & Strategic Initiatives	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	42,500	41,081	96.7%	42,500	77,570	182.5%	168,851
Labour Costs	547,200	278,184	50.8%	526,800	266,587	50.6%	537,467
Operating Costs	90,800	21,911	24.1%	90,200	28,682	31.8%	82,138
Departmental Total	595,500	259,014	43.5%	574,500	217,699	37.9%	450,754

Comments:

Overall totals are tracking slightly above 2017 levels, however consistent with budget. Revenue and by-law enforcement related legal fees are less than the prior year period.

Building Division	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Construction Revenue	636,100	285,587	44.9%	636,100	530,386	83.4%	956,751
Other Revenue	7,800	4,093	52.5%	7,800	9,111	116.8%	17,876
Shortfall Covered by Revenue Fund	0	37,993	100.0%	0	0	100.0%	0
Transfer to Reserve Fund	8,900	(4,601)	-51.7%	0	223,702	100.0%	308,991
Labour Costs	443,000	227,683	51.4%	457,800	225,915	49.4%	420,206
Operating Costs	192,000	104,591	54.5%	186,100	89,880	48.3%	245,430
Departmental Total	0	0	100.0%	0	0	100.0%	0

Comments:

Revenue generated is less than the prior year period. On a monthly basis, any surplus is transferred to the building reserve fund and any deficit is funded from the building reserve fund per Bill 124 requirements. As of the 2nd quarter, a transfer to the Building Division operation was made in the amount of \$37,993.

Non Departmental	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Conservation Authority	246,000	130,409	53.0%	246,000	121,369	49.3%	242,737

Comments:

The activity is consistent with the budget.

<u>Protective Inspection & 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	9,457	48.8%	19,400	9,457	48.8%	18,565
Spay/Neuter Vouchers	2,000	45	2.3%	2,000	300	15.0%	1,350
Dog Licences Revenue	20,000	18,379	91.9%	20,000	18,090	90.5%	20,068

Comments:

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

Emergency Measures	31,000	22,501	72.6%	31,000	17,440	56.3%	26,547
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Comments:

The activity is higher than the prior year period. This is related to the purchase of sandbags.

Non Departmental	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Winter Control	200,000	310,680	155.3%	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 1st quarter. Unused salt from 2017 (\$92,890) was transferred to 2018.

Traffic Control	82,000	36,892	45.0%	83,000	20,596	24.8%	59,903
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Comments:

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

LaSalle Transit (includes Handi-Transit	225,000	193,654	86.1%	225,000	0	0.0%	225,000
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Comments:

The Windsor service agreement for LaSalle Transit was \$187,874 at the end of the 2nd quarter. 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	108,445	41.7%	296,000	98,974	33.4%	273,148
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Comments:

Street light maintenance is slightly higher than the prior year period.

Crossing Guards	89,000	45,366	51.0%	85,300	44,764	52.5%	81,110
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Comments:

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

Garbage Collection	625,000	307,209	49.2%	590,000	339,247	57.5%	599,792
Garbage Disposal	915,000	368,148	40.2%	880,000	362,478	41.2%	907,740

Comments:

While garbage collection is tracking to budget, it is lower than the prior year, as in 2017 the July garbage collection invoice was paid in June. The garbage disposal activity is consistent 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 2nd quarter report as presented.

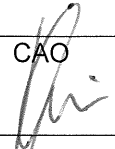

If you have any further questions, please do not hesitate to contact the author(s) of this report.

Respectfully,



Gaetano Ferraro, CPA, CMA
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 #1
Public Works – Divisional Activity

Public Works Summary	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	10,610,300	2,871,745	27.1%	9,026,100	3,461,684	38.4%	10,366,590
Labour Costs	5,687,500	2,672,423	47.0%	5,529,900	2,441,019	44.1%	5,331,182
Operating Costs	12,363,500	3,798,923	30.7%	10,656,900	3,730,494	35.0%	11,857,729
Total Expenditures	18,051,000	6,471,346	35.9%	16,186,800	6,171,513	38.1%	17,188,911
Net Department Activity	7,440,700	3,599,600	48.4%	7,160,700	2,709,829	37.8%	6,822,321

Comments:

Division specifics are noted below.

Public Works Corporate	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	994,200	492,127	49.5%	975,700	497,985	51.0%	982,421
Labour Costs	1,141,300	517,007	45.3%	1,103,600	516,485	46.8%	1,049,781
Operating Costs	478,500	387,995	81.1%	468,100	379,940	81.2%	467,425
Departmental Total	625,600	412,875	66.0%	596,000	398,440	66.9%	534,784

Comments:

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

Roads / Drainage	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	0	412	100.0%	0	0	0.0%	12,861
Labour Costs	630,600	377,190	59.8%	1,118,600	470,648	42.1%	891,276
Operating Costs	535,100	133,556	25.0%	499,300	137,100	27.5%	382,358
Departmental Total	1,165,700	510,334	43.8%	1,617,900	607,749	37.6%	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 1st quarter).

Drainage	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Labour Costs	426,800	208,786	48.9%	0	22,779	100.0%	261,040
Departmental Total	426,800	208,786	48.9%	0	22,779	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 1st quarter).

Appendix #1
Public Works – Divisional Activity

Storm Sewers	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Labour Costs	115,900	49,062	42.3%	0	5,540	100.0%	59,052
Departmental Total	115,900	49,062	42.3%	0	5,540	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 1st quarter).

Facilities & Fleet	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	(47,300)	(19,715)	41.7%	(45,400)	(16,930)	37.3%	(58,641)
Labour Costs	1,404,600	695,646	49.5%	1,398,700	612,640	43.8%	1,360,821
Operating Costs	2,684,500	1,128,389	42.0%	2,564,000	913,939	35.6%	2,517,951
Departmental Total	4,041,800	1,804,320	44.6%	3,917,300	1,509,649	38.5%	3,820,131

Comments:

The Fleet and Facilities division is tracking higher than the prior year period particularly in the areas of natural gas, building maintenance, fuel and vehicle maintenance. 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 June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	35,000	37,376	106.8%	35,000	26,299	75.1%	49,035
Labour Costs	697,400	307,389	44.1%	689,000	251,969	36.6%	636,725
Operating Costs	410,500	132,794	32.3%	375,500	59,696	15.9%	307,285
Departmental Total	1,072,900	402,807	37.5%	1,029,500	285,366	27.7%	894,975

Comments:

Labour is tracking higher than the prior year period due to a vacant position in 2017. Park maintenance and mowing activity is higher than the prior year period. Boat ramp revenue activity is tracking better than the prior year period and is performing better than budget.

Appendix #1
Public Works – Divisional Activity

Water	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	5,516,000	1,228,375	22.3%	4,762,000	1,585,415	33.3%	5,312,939
Labour Costs	984,600	387,082	39.3%	951,900	421,998	44.3%	740,754
Operating Costs	4,531,400	932,420	20.6%	3,810,100	1,096,962	28.8%	4,568,783
Departmental Total	0	91,127	100.0%	0	(66,454)	100.0%	(3,402)

Comments:

This is the second year of the Town issuing water/sewer bills (commercial-monthly and residential-quarterly). The second quarterly bills for 2018 will be issued in July. Revenue is less than the prior year period as outstanding amounts from Essex Powerlines were remitted in the 1st quarter of 2017. Invoices from Enwin for water purchased were one month 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 June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	4,017,800	1,093,741	27.2%	3,208,000	1,335,055	41.6%	3,950,692
Labour Costs	286,300	130,259	45.5%	268,100	138,959	51.8%	331,733
Operating Costs	3,731,500	1,089,024	29.2%	2,939,900	1,142,857	38.9%	3,613,927
Departmental Total	0	125,543	100.0%	0	(53,240)	100.0%	(5,032)

Comments:

This is the second year of the Town issuing water/sewer bills (commercial-monthly and residential-quarterly). The second quarterly bills for 2018 will be issued in July. Revenue is less than the prior year period as outstanding amounts from Essex Powerlines were remitted in the 1st 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 #2
Culture and Recreation – Divisional Activity

Culture & Recreation Summary	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	2,499,500	1,091,250	43.7%	2,477,600	1,074,035	43.4%	2,440,250
Labour Costs	1,948,000	869,348	44.6%	1,889,100	786,527	41.6%	1,778,967
Operating Costs	592,400	217,852	36.8%	528,700	243,765	46.1%	557,042
Total Expenditures	2,540,400	1,087,199	42.8%	2,417,800	1,030,292	42.6%	2,336,009
Net Department Activity	40,900	(4,050)	-9.9%	(59,800)	(43,742)	73.2%	(104,241)

Comments:

Division specifics are noted below.

Culture & Recreation Corporate	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	81,400	29,414	36.1%	79,200	31,457	39.7%	106,995
Labour Costs	906,600	424,393	46.8%	876,800	375,972	42.9%	813,961
Operating Costs	325,000	120,496	37.1%	265,000	98,691	37.2%	275,307
Departmental Total	1,150,200	515,474	44.8%	1,062,600	443,205	41.7%	982,273

Comments:

Labour is tracking higher than the prior year period. (Director position was filled in the later part of the 2nd quarter of 2017).
Conference/seminar, clothing purchase, and marketing/promotion expenses are higher than the prior year period.

Culture & Recreation Community Programs	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	363,000	101,996	28.1%	342,800	81,184	23.7%	362,494
Labour Costs	265,700	83,511	31.4%	214,700	66,946	31.2%	241,212
Operating Costs	30,400	10,356	34.1%	31,900	8,294	26.0%	33,753
Departmental Total	(66,900)	(8,129)	12.2%	(96,200)	(5,944)	6.2%	(87,529)

Comments:

Community programming revenue is tracking higher than the prior year period, which is offset by higher labour costs than the prior year period.

Appendix #2
Culture and Recreation – Divisional Activity

Culture & Recreation Cultural Programs	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	5,000	1,076	21.5%	8,100	2,066	25.5%	12,963
Operating Costs	48,500	20,526	42.3%	41,000	13,394	32.7%	40,378
Departmental Total	43,500	19,450	44.7%	32,900	11,327	34.4%	27,415

Comments:

The contribution to the Craft Beer Festival was completed in the 1st quarter. The Vollmer 10th Anniversary expenses are captured in this division. Many cultural programs usually take place later in the year.

Culture & Recreation Hospitality	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	241,400	105,567	43.7%	245,600	109,742	44.7%	239,663
Labour Costs	84,500	38,560	45.6%	95,000	36,839	38.8%	100,950
Operating Costs	93,500	42,653	45.6%	100,800	47,046	46.7%	102,599
Departmental Total	(63,400)	(24,354)	38.4%	(49,800)	(25,858)	51.9%	(36,114)

Comments:

Revenue is tracking slightly less than the prior year period.

Vollmer Centre Arenas	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	815,800	351,634	43.1%	851,300	357,477	42.0%	812,622
Operating Costs	0	0		0	31,040		0
Departmental Total	(815,800)	(351,634)	43.1%	(851,300)	(326,437)	38.4%	(812,622)

Comments:

At the end of the 2nd quarter, revenue for Session A (Jan-Mar) is less than budget by \$7,633 and revenue for Session B (Apr-June) is less than budget by \$3,243. 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 #2
Culture and Recreation – Divisional Activity

Vollmer Centre Aquatic Centre	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	611,200	318,212	52.1%	584,200	328,578	56.2%	565,941
Labour Costs	474,400	228,712	48.2%	467,900	212,798	45.5%	396,972
Operating Costs	50,000	22,660	45.3%	40,000	41,146	102.9%	51,999
Departmental Total	(86,800)	(66,840)	77.0%	(76,300)	(74,634)	97.8%	(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. Labour costs are slightly higher than the prior year period.

Vollmer Centre Fitness Centre	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	342,000	182,852	53.5%	328,000	162,869	49.7%	305,274
Labour Costs	187,000	91,373	48.9%	207,100	93,593	45.2%	190,307
Operating Costs	45,000	1,161	2.6%	50,000	3,952	7.9%	53,007
Departmental Total	(110,000)	(90,317)	82.1%	(70,900)	(65,324)	92.1%	(61,960)

Comments:

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

LaSalle Outdoor Pool	2018 Budget	Actual to June30,2018	Percentage of Budget	2017 Budget	Actual to June30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	39,700	498	1.3%	38,400	661	1.7%	34,299
Labour Costs	29,800	2,798	9.4%	27,600	380	1.4%	35,564
Departmental Total	(9,900)	2,300	-23.2%	(10,800)	(78)	0.7%	1,265

Comments:

The outdoor pool is open early June through early September (opened earlier this year than in 2017).

TOWN OF LASALLE
FINANCIAL STATEMENT
JUNE 30, 2018

	2018 Budget	2018 YTD Actual June	\$ VARIANCE Budget to Actual	2018 % Budget to Actual	2017 Budget	2017 YTD Actual June	2017 % Budget to Actual	2017 YTD Actual December
Revenues								
General Levy	(31,706,300)	(31,841,529.25)	(135,229.25)	100.4%	(29,127,100)	(29,317,773.83)	100.7%	(29,317,773.83)
Supplementary Levy	(195,000)	(570,814.69)	(375,814.69)	292.7%	(345,000)	(281,236.55)	81.5%	(774,444.87)
Payments in Lieu of Taxes-General	(43,600)	(43,648.95)	(48.95)	100.1%	(41,900)	(42,277.48)	100.9%	(41,640.79)
Payments in Lieu of Taxes-Supplementary	0	1,504.41	1,504.41	100.0%	0	0.00	100.0%	0.00
Local Improvements	(19,300)	(19,266.08)	33.92	99.8%	(19,300)	(19,266.08)	99.8%	(19,266.08)
Other Revenues	(3,313,200)	(1,356,005.38)	1,957,194.62	40.9%	(2,993,700)	(1,103,867.10)	36.9%	(3,244,768.26)
Revenues	(35,277,400)	(33,829,759.94)	1,447,640.06	95.9%	(32,527,000)	(30,764,421.04)	94.6%	(33,397,893.83)

Expenditures**Mayor & Council**

Wages/Benefits	267,400	134,987.32	(132,412.68)	50.5%	264,500	135,845.81	51.4%	245,052.37
Administrative Expenses	38,500	5,436.08	(33,063.92)	14.1%	35,500	6,486.92	18.3%	24,982.58
Personnel Expenses	40,200	16,810.28	(23,389.72)	41.8%	39,200	21,173.71	54.0%	26,505.68
Program Services	25,500	4,079.35	(21,420.65)	16.0%	24,000	4,084.15	17.0%	20,998.24
Expenditures	371,600	161,313.03	(210,286.97)	43.4%	363,200	167,590.59	46.1%	317,538.87
Other Revenues	0	0.00	0.00	100.0%	0	0.00	100.0%	(682.74)
Mayor & Council	371,600	161,313.03	(210,286.97)	43.4%	363,200	167,590.59	46.1%	316,856.13

Finance & Administration

Wages/Benefits	1,633,300	844,725.29	(788,574.71)	51.7%	1,651,300	804,832.01	48.7%	1,664,591.57
Administrative Expenses	170,400	136,335.83	(34,064.17)	80.0%	168,100	124,077.46	73.8%	164,049.78
Personnel Expenses	37,500	26,191.13	(11,308.87)	69.8%	36,500	30,754.48	84.3%	45,477.07
Program Services	322,200	114,180.07	(208,019.93)	35.4%	322,200	110,049.73	34.2%	351,102.36
Expenditures	2,163,400	1,121,432.32	(1,041,967.68)	51.8%	2,178,100	1,069,713.68	49.1%	2,225,220.78
Other Revenues	(842,700)	(389,937.11)	452,762.89	46.3%	(821,200)	(409,004.82)	49.8%	(839,746.30)
Finance & Administration	1,320,700	731,495.21	(589,204.79)	55.4%	1,356,900	660,708.86	48.7%	1,385,474.48

Council Services

Wages/Benefits	962,200	459,098.40	(503,101.60)	47.7%	843,600	421,908.38	50.0%	921,951.61
Administrative Expenses	27,100	15,776.31	(11,323.69)	58.2%	25,200	9,318.78	37.0%	10,092.68
Personnel Expenses	49,100	12,732.03	(36,367.97)	25.9%	45,300	18,921.24	41.8%	25,959.72
Program Services	67,400	39,703.44	(27,696.56)	58.9%	43,300	8,011.18	18.5%	35,980.46
Transfers to Own Funds	0	0.00	0.00	100.0%	0	0.00	100.0%	2,169.65
Expenditures	1,105,800	527,310.18	(578,489.82)	47.7%	957,400	458,159.58	47.9%	996,154.12
Other Revenues	(24,800)	(12,680.39)	12,119.61	51.1%	(24,800)	(17,699.90)	71.4%	(48,289.38)
Council Services	1,081,000	514,629.79	(566,370.21)	47.6%	932,600	440,459.68	47.2%	947,864.74

Financial Services

Wages/Benefits	525,000	0.00	(525,000.00)	0.0%	0	0.00	100.0%	0.00
Long Term Debt Capital Financing	1,964,200	982,086.75	(982,113.25)	50.0%	1,964,200	982,086.75	50.0%	1,964,173.50
Long Term Debt Charges	19,300	0.00	(19,300.00)	0.0%	19,300	0.00	0.0%	19,266.08
Program Services	205,000	20,469.06	(184,530.94)	0.0%	160,000	36,649.32	0.0%	56,359.84
Transfers to Own Funds	8,219,700	248,585.00	(7,971,115.00)	3.0%	7,083,700	208,807.80	3.0%	8,563,623.26
Financial Services	10,933,200	1,251,140.81	(9,682,059.19)	11.4%	9,227,200	1,227,543.87	13.3%	10,603,422.68

Division of IT (DoIT)

Wages/Benefits	454,300	220,694.27	(233,605.73)	48.6%	440,500	211,297.48	48.0%	458,442.80
Administrative Expenses	277,100	182,862.76	(94,237.24)	66.0%	274,500	182,360.55	66.4%	268,044.15
Personnel Expenses	9,000	3,151.71	(5,848.29)	35.0%	9,000	1,115.29	12.4%	6,710.68
Transfers to Own Funds	153,000	0.00	(153,000.00)	0.0%	150,000	0.00	0.0%	150,000.00
Financial Services	893,400	406,708.74	(486,691.26)	45.5%	874,000	394,773.32	45.2%	883,197.63

Fire

Wages/Benefits	2,053,800	1,073,028.38	(980,771.62)	52.3%	1,968,500	916,431.74	46.6%	1,953,068.21
Administrative Expenses	60,400	41,082.90	(19,317.10)	68.0%	59,400	19,850.31	33.4%	59,883.97
Personnel Expenses	110,600	73,871.64	(36,728.36)	66.8%	107,500	57,359.34	53.4%	107,516.90
Vehicle/Equipment Expenses	125,700	70,961.85	(54,738.15)	56.5%	120,200	46,439.32	38.6%	127,998.70
Program Services	23,000	13,315.41	(9,684.59)	57.9%	18,000	9,947.13	55.3%	17,075.98
Transfers to Own Funds	308,000	0.00	(308,000.00)	0.0%	204,000	0.00	0.0%	204,000.00
Expenditures	2,681,500	1,272,260.18	(1,409,239.82)	47.5%	2,477,600	1,050,027.84	42.4%	2,469,543.76
Other Revenues	(10,000)	(3,365.00)	6,635.00	33.7%	(10,000)	(3,508.30)	35.1%	(5,616.73)
Fire	2,671,500	1,268,895.18	(1,402,604.82)	47.5%	2,467,600	1,046,519.54	42.4%	2,463,927.03

TOWN OF LASALLE
FINANCIAL STATEMENT
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Attachment A

	2018 Budget	2018 YTD Actual June	\$ VARIANCE Budget to Actual	2018 % Budget to Actual	2017 Budget	2017 YTD Actual June	2017 % Budget to Actual	2017 YTD Actual December
<u>Police / Dispatch</u>								
Wages/Benefits	6,711,000	3,396,877.48	(3,314,122.52)	50.6%	6,681,500	3,150,291.63	47.2%	6,356,212.75
Administrative Expenses	170,200	103,550.85	(66,649.15)	60.8%	171,900	90,480.58	52.6%	181,467.91
Personnel Expenses	112,000	75,159.60	(36,840.40)	67.1%	116,000	62,582.60	54.0%	121,727.89
Facility Expenses	155,000	76,422.07	(78,577.93)	49.3%	160,000	66,287.26	41.4%	159,799.99
Vehicle/Equipment Expenses	141,100	82,832.02	(58,267.98)	58.7%	136,900	63,520.76	46.4%	129,023.14
Program Services	138,000	120,372.19	(17,627.81)	87.2%	138,000	38,857.54	28.2%	162,659.64
Transfers to Own Funds	0	0.00	0.00	100.0%	76,000	0.00	0.0%	275,255.90
Expenditures	7,427,300	3,855,214.21	(3,572,085.79)	51.9%	7,480,300	3,472,020.37	46.4%	7,386,147.22
Grants	(63,800)	(127,502.92)	(63,702.92)	199.9%	(52,000)	(54,155.67)	104.2%	(56,392.78)
Other Revenues	(262,600)	(180,113.68)	82,486.32	68.6%	(584,400)	(336,627.03)	57.6%	(607,997.27)
Police / Dispatch	7,100,900	3,547,597.61	(3,553,302.39)	50.0%	6,843,900	3,081,237.67	45.0%	6,721,757.17
<u>Police Services Board</u>								
Wages/Benefits	40,500	26,834.31	(13,665.69)	66.3%	40,500	18,254.80	45.1%	37,196.35
Administrative Expenses	16,000	5,133.35	(10,866.65)	32.1%	17,300	3,962.35	22.9%	12,610.94
Personnel Expenses	7,100	2,952.19	(4,147.81)	41.6%	8,700	2,854.37	32.8%	2,909.37
Program Services	1,000	6,846.05	5,846.05	684.6%	1,000	8,698.95	869.9%	33,180.71
Expenditures	64,600	41,765.90	(22,834.10)	64.7%	67,500	33,770.47	50.0%	85,897.37
Other Revenues	0	0.00	0.00	100.0%	0	0.00	100.0%	(5.00)
Police Services Board	64,600	41,765.90	(22,834.10)	64.7%	67,500	33,770.47	50.0%	85,892.37
<u>Conservation Authority</u>								
Program Services	246,000	130,408.50	(115,591.50)	53.0%	246,000	121,368.50	49.3%	242,737.00
<u>Protective Inspection & Control</u>								
Program Services	41,400	9,502.14	(31,897.86)	23.0%	41,400	9,757.32	23.6%	36,645.73
Other Revenues	(20,000)	(18,379.00)	1,621.00	91.9%	(20,000)	(18,090.00)	90.5%	(20,068.00)
Protective Inspection & Control	21,400	(8,876.86)	(30,276.86)	-41.5%	21,400	(8,332.68)	-38.9%	16,577.73
<u>Emergency Measures</u>								
Program Services	31,000	22,501.15	(8,498.85)	72.6%	31,000	17,439.77	56.3%	26,547.41
<u>Public Works Summary</u>								
Wages/Benefits	5,687,500	2,672,422.54	(3,015,077.46)	47.0%	5,529,900	2,441,019.23	44.1%	5,331,182.30
Long Term Debt	412,000	205,976.73	(206,023.27)	50.0%	412,000	205,976.73	50.0%	411,953.46
Administrative Expenses	358,500	320,109.19	(38,390.81)	89.3%	352,600	318,730.87	90.4%	348,167.88
Personnel Expenses	120,000	67,886.03	(52,113.97)	56.6%	115,500	61,209.27	53.0%	119,256.62
Facility Expenses	1,931,700	748,581.70	(1,183,118.30)	38.8%	1,825,400	726,568.34	39.8%	1,771,396.50
Vehicle/Equipment Expenses	603,000	379,557.78	(223,442.22)	62.9%	588,100	193,472.95	32.9%	574,315.30
Program Services	6,377,200	2,065,597.88	(4,311,602.12)	32.4%	5,905,600	2,214,441.57	37.5%	5,793,502.45
Transfers to Own Funds	2,561,100	11,213.84	(2,549,886.16)	0.4%	1,457,700	10,094.32	0.7%	2,839,136.44
Expenditures	18,051,000	6,471,345.69	(11,579,654.31)	35.9%	16,186,800	6,171,513.28	278.5%	17,188,910.95
Contributions from Own Funds	(412,000)	(205,976.73)	206,023.27	50.0%	(412,000)	(205,976.73)	50.0%	(411,953.46)
Other Revenues	(10,198,300)	(2,665,768.51)	7,532,531.49	26.1%	(8,614,100)	(3,255,707.33)	37.8%	(9,954,636.55)
Public Works Summary	7,440,700	3,599,600.45	(3,841,099.55)	48.4%	7,160,700	2,709,829.22	251.8%	6,822,320.94
<u>Public Works Corporate</u>								
Wages/Benefits	1,141,300	517,007.31	(624,292.69)	45.3%	1,103,600	516,484.66	46.8%	1,049,780.94
Administrative Expenses	358,500	320,109.19	(38,390.81)	89.3%	352,600	318,730.87	90.4%	348,167.88
Personnel Expenses	120,000	67,886.03	(52,113.97)	56.6%	115,500	61,209.27	53.0%	119,256.62
Expenditures	1,619,800	905,002.53	(714,797.47)	97.3%	1,571,700	896,424.80	19.9%	1,517,205.44
Other Revenues	(994,200)	(492,127.26)	502,072.74	49.5%	(975,700)	(497,985.20)	51.0%	(982,421.46)
Public Works Corporate	625,600	412,875.27	(212,724.73)	66.0%	596,000	398,439.60	66.9%	534,783.98
<u>Roads/Drainage</u>								
Wages/Benefits	630,600	377,190.00	(253,410.00)	59.8%	1,118,600	470,648.41	42.1%	891,276.22
Vehicle/Equipment Expenses	34,000	4,204.51	(29,795.49)	12.4%	34,000	8,787.54	25.9%	15,649.73
Program Services	501,100	129,351.31	(371,748.69)	25.8%	465,300	128,312.65	27.6%	366,707.93
Expenditures	1,165,700	510,745.82	(654,954.18)	43.8%	1,617,900	607,748.60	37.6%	1,273,633.88
Other Revenues	0	(411.65)	(411.65)	100.0%	0	0.00	0.0%	(12,860.89)
Roads/Drainage	1,165,700	510,334.17	(655,365.83)	43.8%	1,617,900	607,748.60	37.6%	1,260,772.99

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	2018 Budget	2018 YTD Actual June	\$ VARIANCE Budget to Actual	2018 % Budget to Actual	2017 Budget	2017 YTD Actual June	2017 % Budget to Actual	2017 YTD Actual December
<u>Drainage</u>								
Wages/Benefits	426,800	208,786.47	(218,013.53)	48.9%	0	22,779.12	100.0%	261,039.62
Expenditures	426,800	208,786.47	(218,013.53)	31.8%	0	22,779.12	100.0%	261,039.62
Drainage	426,800	208,786.47	(218,013.53)	100.0%	0	22,779.12	100.0%	261,039.62
<u>Storm Sewers</u>								
Wages/Benefits	115,900	49,062.03	(66,837.97)	42.3%	0	5,540.25	100.0%	59,052.09
Expenditures	115,900	49,062.03	(66,837.97)	0.0%	0	5,540.25	0.0%	59,052.09
Storm Sewers	115,900	49,062.03	(66,837.97)	100.0%	0	5,540.25	100.0%	59,052.09
<u>Facilities & Fleet</u>								
Wages/Benefits	1,404,600	695,645.73	(708,954.27)	49.5%	1,398,700	612,639.83	43.8%	1,360,821.36
Facility Expenses	1,931,700	748,581.70	(1,183,118.30)	38.8%	1,825,400	726,568.34	39.8%	1,771,396.50
Vehicle/Equipment Expenses	533,500	368,593.89	(164,906.11)	69.1%	523,600	177,276.27	33.9%	530,118.27
Transfer to Own Funds	219,300	11,213.84	(208,086.16)	5.1%	215,000	10,094.32	4.7%	216,436.44
Expenditures	4,089,100	1,824,035.16	(2,265,064.84)	44.6%	3,962,700	1,526,578.76	38.5%	3,878,772.57
Other Revenues	(47,300)	(19,714.83)	27,585.17	41.7%	(45,400)	(16,929.65)	37.3%	(58,641.39)
Facilities & Fleet	4,041,800	1,804,320.33	(2,237,479.67)	44.6%	3,917,300	1,509,649.11	38.5%	3,820,131.18
<u>Parks</u>								
Wages/Benefits	697,400	307,389.36	(390,010.64)	44.1%	689,000	251,969.35	36.6%	636,725.03
Vehicle/Equipment Expenses	15,500	0.00	(15,500.00)	0.0%	15,500	522.66	3.4%	11,243.06
Program Services	395,000	132,794.01	(262,205.99)	33.6%	360,000	59,173.15	16.4%	296,041.99
Expenditures	1,107,900	440,183.37	(667,716.63)	39.7%	1,064,500	311,665.16	29.3%	944,010.08
Other Revenues	(35,000)	(37,376.10)	(2,376.10)	106.8%	(35,000)	(26,299.43)	75.1%	(49,035.10)
Parks	1,072,900	402,807.27	(670,092.73)	37.5%	1,029,500	285,365.73	27.7%	894,974.98
<u>Water</u>								
Wages/Benefits	984,600	387,082.26	(597,517.74)	39.3%	951,900	421,998.45	44.3%	740,754.29
Vehicle/Equipment Expenses	20,000	6,759.38	(13,240.62)	33.8%	15,000	6,886.48	45.9%	17,304.24
Program Services	3,353,500	925,660.36	(2,427,839.64)	27.6%	3,065,100	1,090,075.92	35.6%	3,101,478.81
Transfers to Own Funds	1,157,900	0.00	(1,157,900.00)	0.0%	730,000	0.00	0.0%	1,450,000.00
Expenditures	5,516,000	1,319,502.00	(4,196,498.00)	23.9%	4,762,000	1,518,960.85	31.9%	5,309,537.34
Consumption/Base Rate Revenues	(5,417,000)	(1,166,391.72)	4,250,608.28	21.5%	(4,664,000)	(1,503,359.49)	32.2%	(5,150,739.50)
Other Revenues	(99,000)	(61,983.15)	37,016.85	62.6%	(98,000)	(82,055.04)	83.7%	(162,199.54)
Water	0	91,127.13	91,127.13	100.0%	0	(66,453.68)	100.0%	(3,401.70)
<u>Wastewater</u>								
Wages/Benefits	286,300	130,259.38	(156,040.62)	45.5%	268,100	138,959.16	51.8%	331,732.75
Long Term Debt Charges	412,000	205,976.73	(206,023.27)	50.0%	412,000	205,976.73	50.0%	411,953.46
Vehicle/Equipment Expenses	8,000	5,255.50	(2,744.50)	65.7%	0	0.00	100.0%	0.00
Program Services	2,127,600	877,792.20	(1,249,807.80)	41.3%	2,015,200	936,879.85	46.5%	2,029,273.72
Transfers to Own Funds	1,183,900	0.00	(1,183,900.00)	0.0%	512,700	0.00	0.0%	1,172,700.00
Expenditures	4,017,800	1,219,283.81	(2,798,516.19)	30.4%	3,208,000	1,281,815.74	40.0%	3,945,659.93
Contributions from Own Funds	(412,000)	(205,976.73)	206,023.27	50.0%	(412,000)	(205,976.73)	50.0%	(411,953.46)
Consumption/Base Rate Revenues	(3,592,800)	(870,719.77)	2,722,080.23	24.2%	(2,783,000)	(1,116,389.49)	40.1%	(3,506,824.65)
Other Revenues	(13,000)	(17,044.03)	(4,044.03)	131.1%	(13,000)	(12,689.03)	97.6%	(31,914.02)
Wastewater	0	125,543.28	125,543.28	100.0%	0	(53,239.51)	100.0%	(5,032.20)
<u>Winter Control</u>								
Program Services	200,000	310,679.76	110,679.76	155.3%	200,000	161,307.26	80.7%	204,988.77
<u>Traffic Control</u>								
Program Services	82,000	36,892.06	(45,107.94)	45.0%	83,000	20,596.44	24.8%	59,903.24
<u>Handi-Transit</u>								
Program Services	61,000	16,231.60	(44,768.40)	26.6%	61,000	26,098.65	42.8%	55,646.67
<u>LaSalle Transit</u>								
Program Services	225,000	212,705.33	(12,294.67)	94.5%	225,000	0.00	0.0%	151,657.16
Transfers to Own Funds	0	0.00	0.00	100.0%	0	0.00	100.0%	225,000.00
Expenditures	225,000	212,705.33	(12,294.67)	94.5%	225,000	0.00	0.0%	376,657.16
Contributions from Own Funds	0	0.00	0.00	100.0%	0	0.00	100.0%	(151,239.13)
Other Revenues	0	(19,051.60)	(19,051.60)	100.0%	0	0.00	100.0%	(418.03)
LaSalle Transit	225,000	193,653.73	(31,346.27)	86.1%	225,000	0.00	0.0%	225,000.00

TOWN OF LASALLE
FINANCIAL STATEMENT
JUNE 30, 2018

Attachment A

	2018 Budget	2018 YTD Actual June	\$ VARIANCE Budget to Actual	2018 % Budget to Actual	2017 Budget	2017 YTD Actual June	2017 % Budget to Actual	2017 YTD Actual December
<u>Street Lighting</u>								
Program Services	260,000	108,445.25	(151,554.75)	41.7%	296,000	98,974.37	33.4%	273,148.11
<u>Crossing Guards</u>								
Wages/Benefits	87,200	44,614.90	(42,585.10)	51.2%	83,500	43,844.09	52.5%	80,112.94
Administrative Expenses	800	750.60	(49.40)	93.8%	800	750.60	93.8%	750.60
Program Services	1,000	0.00	(1,000.00)	0.0%	1,000	168.82	16.9%	246.14
Crossing Guards	89,000	45,365.50	(43,634.50)	51.0%	85,300	44,763.51	52.5%	81,109.68
<u>Garbage Collection</u>								
Program Services	625,000	307,208.53	(317,791.47)	49.2%	590,000	339,247.45	57.5%	599,791.99
<u>Garbage Disposal</u>								
Program Services	915,000	368,147.68	(546,852.32)	40.2%	880,000	362,477.83	41.2%	907,739.50
<u>Culture & Recreation Summary</u>								
Wages/Benefits	1,948,000	869,347.74	(1,078,652.26)	44.6%	1,889,100	786,526.90	41.6%	1,778,967.08
Administrative Expenses	51,500	40,787.43	(10,712.57)	79.2%	49,200	39,860.99	81.0%	47,397.25
Personnel Expenses	33,800	19,777.85	(14,022.15)	58.5%	27,800	9,622.04	34.6%	27,509.80
Vehicle/Equipment Expenses	7,500	1,717.47	(5,782.53)	22.9%	15,000	51,793.75	345.3%	20,111.24
Program Services	284,600	133,328.93	(151,271.07)	46.9%	271,700	117,656.08	43.3%	296,720.71
Transfers to Own Funds	215,000	22,240.00	(192,760.00)	10.3%	165,000	24,832.50	15.1%	165,302.50
Expenditures	2,540,400	1,087,199.42	(1,453,200.58)	42.8%	2,417,800	1,030,292.26	42.6%	2,336,008.58
Grants	0	0.00	0.00	100.0%	0	0.00	100.0%	(20,000.00)
Other Revenues	(2,499,500)	(1,091,249.76)	1,408,250.24	43.7%	(2,477,600)	(1,074,034.63)	43.4%	(2,420,249.91)
Culture & Recreation Summary	40,900	(4,050.34)	(44,950.34)	-9.9%	(59,800)	(43,742.37)	73.2%	(104,241.33)
<u>Culture & Recreation Corporate</u>								
Wages/Benefits	906,600	424,392.78	(482,207.22)	46.8%	876,800	375,971.75	42.9%	813,961.28
Administrative Expenses	51,500	40,787.43	(10,712.57)	79.2%	49,200	39,860.99	81.0%	47,397.25
Personnel Expenses	33,800	19,777.85	(14,022.15)	58.5%	27,800	9,622.04	34.6%	27,509.80
Vehicle/Program Expenses	7,500	335.78	(7,164.22)	4.5%	7,500	2,193.67	29.3%	5,760.58
Program Services	57,200	37,354.46	(19,845.54)	65.3%	55,500	22,181.34	40.0%	69,336.37
Transfers to Own Funds	175,000	22,240.00	(152,760.00)	12.7%	125,000	24,832.50	19.9%	125,302.50
Expenditures	1,231,600	544,888.30	(686,711.70)	44.2%	1,141,800	474,662.29	41.6%	1,089,267.78
Grants	0	0.00	0.00	100.0%	0	0.00	100.0%	(20,000.00)
Other Revenues	(81,400)	(29,414.17)	51,985.83	36.1%	(79,200)	(31,457.07)	39.7%	(86,994.98)
Culture & Recreation Corporate	1,150,200	515,474.13	(634,725.87)	44.8%	1,062,600	443,205.22	41.7%	982,272.80
<u>Culture & Recreation Community Programs</u>								
Wages/Benefits	265,700	83,511.44	(182,188.56)	31.4%	214,700	66,945.83	31.2%	241,212.22
Program Services	30,400	10,355.64	(20,044.36)	34.1%	31,900	8,293.88	26.0%	33,752.56
Expenditures	296,100	93,867.08	(202,232.92)	31.7%	246,600	75,239.71	30.5%	274,964.78
Other Revenues	(363,000)	(101,996.27)	261,003.73	28.1%	(342,800)	(81,184.12)	23.7%	(362,493.54)
Culture & Recreation Community Programs	(66,900)	(8,129.19)	58,770.81	12.2%	(96,200)	(5,944.41)	6.2%	(87,528.76)
<u>Culture & Recreation Cultural Programs</u>								
Program Services	48,500	20,525.67	(27,974.33)	42.3%	41,000	13,393.61	32.7%	40,378.00
Other Revenues	(5,000)	(1,075.73)	3,924.27	21.5%	(8,100)	(2,066.14)	25.5%	(12,962.75)
Culture & Recreation Cultural Programs	43,500	19,449.94	(24,050.06)	44.7%	32,900	11,327.47	34.4%	27,415.25
<u>Culture & Recreation Hospitality</u>								
Wages/Benefits	84,500	38,560.22	(45,939.78)	45.6%	95,000	36,838.59	38.8%	100,950.18
Vehicle/Equipment Expenses	0	0.00	0.00	100.0%	2,500	3,302.06	132.1%	5,535.94
Program Services	93,500	42,653.40	(50,846.60)	45.6%	98,300	43,743.91	44.5%	97,063.06
Expenditures	178,000	81,213.62	(96,786.38)	45.6%	195,800	83,884.56	42.8%	203,549.18
Other Revenues	(241,400)	(105,567.37)	135,832.63	43.7%	(245,600)	(109,742.45)	44.7%	(239,662.94)
Culture & Recreation Hospitality	(63,400)	(24,353.75)	39,046.25	38.4%	(49,800)	(25,857.89)	51.9%	(36,113.76)
<u>VRC Arenas</u>								
Vehicle/Equipment Expenses	0	0.00	0.00	100.0%	0	31,039.61	100.0%	0.00
Other Revenues	(815,800)	(351,633.89)	464,166.11	43.1%	(851,300)	(357,476.56)	42.0%	(812,622.33)
VRC Arenas	(815,800)	(351,633.89)	464,166.11	43.1%	(851,300)	(326,436.95)	38.4%	(812,622.33)

	2018 Budget	2018 YTD Actual June	\$ VARIANCE Budget to Actual	2018 % Budget to Actual	2017 Budget	2017 YTD Actual June	2017 % Budget to Actual	2017 YTD Actual December
<u>VRC Aquatic Centre</u>								
Wages/Benefits	474,400	228,711.57	(245,688.43)	48.2%	467,900	212,797.89	45.5%	396,972.14
Vehicle/Equipment Expenses	0	1,381.69	1,381.69	100.0%	0	14,251.03	100.0%	1,212.69
Program Services	50,000	21,278.32	(28,721.68)	42.6%	40,000	26,895.02	67.2%	50,785.99
Expenditures	524,400	251,371.58	(273,028.42)	47.9%	507,900	253,943.94	50.0%	448,970.82
Other Revenues	(611,200)	(318,211.81)	292,988.19	52.1%	(584,200)	(328,577.96)	56.2%	(565,940.58)
VRC Aquatic Centre	(86,800)	(66,840.23)	19,959.77	77.0%	(76,300)	(74,634.02)	97.8%	(116,969.76)
<u>VRC Fitness Centre</u>								
Wages/Benefits	187,000	91,373.42	(95,626.58)	48.9%	207,100	93,593.08	45.2%	190,307.48
Vehicle/Equipment Expenses	0	0.00	0.00	100.0%	5,000	803.86	16.1%	7,602.03
Program Services	5,000	1,161.44	(3,838.56)	23.2%	5,000	3,148.32	63.0%	5,404.73
Transfers to Own Funds	40,000	0.00	(40,000.00)	0.0%	40,000	0.00	0.0%	40,000.00
Expenditures	232,000	92,534.86	(139,465.14)	39.9%	257,100	97,545.26	37.9%	243,314.24
Grants	0	0.00	0.00	100.0%	0	0.00	100.0%	0.00
Other Revenues	(342,000)	(182,852.23)	159,147.77	53.5%	(328,000)	(162,869.16)	49.7%	(305,273.99)
VRC Fitness Centre	(110,000)	(90,317.37)	19,682.63	82.1%	(70,900)	(65,323.90)	92.1%	(61,959.75)
<u>LaSalle Outdoor Pool</u>								
Wages/Benefits	29,800	2,798.31	(27,001.69)	9.4%	27,600	379.76	1.4%	35,563.78
Vehicle/Equipment Expenses	0	0.00	0.00	100.0%	0	203.52	100.0%	0.00
Program Services	0	0.00	0.00	100.0%	0	0.00	100.0%	0.00
Expenditures	29,800	2,798.31	(27,001.69)	9.4%	27,600	583.28	2.1%	35,563.78
Other Revenues	(39,700)	(498.29)	39,201.71	1.3%	(38,400)	(661.17)	1.7%	(34,298.80)
LaSalle Outdoor Pool	(9,900)	2,300.02	12,200.02	-23.2%	(10,800)	(77.89)	0.7%	1,264.98
<u>Development & Strategic Initiatives</u>								
Wages/Benefits	547,200	278,183.55	(269,016.45)	50.8%	526,800	266,587.41	50.6%	537,467.26
Administrative Expenses	20,200	8,853.57	(11,346.43)	43.8%	20,100	9,574.98	47.6%	18,553.16
Personnel Expenses	9,200	8,597.06	(602.94)	93.5%	9,200	2,881.77	31.3%	3,474.61
Program Services	23,400	4,460.25	(18,939.75)	19.1%	22,900	16,225.05	70.9%	22,110.37
Transfers to Own Funds	38,000	0.00	(38,000.00)	0.0%	38,000	0.00	0.0%	38,000.00
Expenditures	638,000	300,094.43	(337,905.57)	47.0%	617,000	295,269.21	47.9%	619,605.40
Grants	0	(2,230.63)	(2,230.63)	100.0%	0	0.00	100.0%	(2,881.37)
Other Revenues	(42,500)	(38,850.00)	3,650.00	91.4%	(42,500)	(77,570.00)	182.5%	(165,970.00)
Development & Strategic Initiatives	595,500	259,013.80	(336,486.20)	43.5%	574,500	217,699.21	37.9%	450,754.03
<u>Building Division</u>								
Wages/Benefits	443,000	227,682.72	(215,317.28)	51.4%	457,800	225,915.22	49.4%	420,205.55
Administrative Expenses	4,600	3,190.99	(1,409.01)	69.4%	5,900	1,459.93	24.7%	4,265.88
Personnel Expenses	10,700	4,178.10	(6,521.90)	39.1%	10,700	4,725.52	44.2%	6,727.32
Program Services	176,700	97,222.05	(79,477.95)	55.0%	169,500	83,694.32	49.4%	234,436.68
Transfers to Own Funds	8,900	(4,601.41)	(13,501.41)	-51.7%	0	223,702.30	100.0%	308,991.47
Expenditures	643,900	327,672.45	(316,227.55)	1.3%	643,900	539,497.29	1.7%	974,626.90
Contributions from Own Funds	0	(37,993.32)	(37,993.32)	100.0%	0	0.00	100.0%	0.00
Other Revenues	(643,900)	(289,679.13)	354,220.87	45.0%	(643,900)	(539,497.29)	83.8%	(974,626.90)
Building Division	0	0.00	0.00	100.0%	0	0.00	100.0%	0.00
<u>Agriculture / Reforestation</u>								
Program Services	25,000	0.00	(25,000.00)	0.0%	25,000	0.00	0.0%	0.00
Other Revenues	(25,000)	0.00	25,000.00	0.0%	(25,000)	0.00	0.0%	0.00
Agriculture / Reforestation	0	0.00	0.00	100.0%	0	0.00	100.0%	0.00
Expenditures	35,277,400	13,314,022.58	(21,963,377.42)	37.7%	32,527,000	11,120,331.16	34.2%	33,270,415.97
T o t a l	0	(20,515,737.36)	(20,515,737.36)	100.0%	0	(19,644,089.88)	100.0%	(127,477.86)
General Fund	0	(20,732,407.77)	(20,732,407.77)	100.0%	0	(19,524,396.69)	0.6%	(119,043.96)
Water Fund	0	91,127.13	91,127.13	100.0%	0	(66,453.68)	5.1%	(3,401.70)
Wastewater Fund	0	125,543.28	125,543.28	100.0%	0	(53,239.51)	9.5%	(5,032.20)

TOWN OF LASALLE
CAPITAL FUND ANALYSIS
JUNE 30, 2018

Attachment B

05/07/2018

PROJECTS	ENDING BALANCE DEC 31,2017	CAPITAL EXPENSES	OPERATING EXPENSES	INTEREST	CONTR- GENERAL	CONTR- RESERVES/ RESERVE FUND	CONTR- DEFERRED REVENUE	CONTR- GRANT/DEBT	CONTR- OTHER	ENDING BALANCE JUNE 30,2018
GENERAL GOVERNMENT										
TECHNOLOGY	0.00	121,775.78	11,776.63	923.68						134,476.09
Replace desktops/laptops	0.00		8,016.60	34.42						8,051.02
Network equipment	0.00	5,515.39		49.78						5,565.17
Server equipment & upgrades	0.00	9,969.26		89.96						10,059.22
Software	0.00		3,760.03	16.96						3,776.99
Cell Tower Building	0.00	48,393.58		433.16						48,826.74
VC Camera Upgrade	0.00	57,897.55		299.40						58,196.95
STRATEGIC INITIATIVES	0.00	51,582.15	198.43	0.44						51,781.02
Todd/Malden Roundabout-Sculpture	0.00	51,582.15								51,582.15
Economic Development Strategic Plan	0.00		198.43	0.44						198.87
HYDRO GENERATOR	32,583.35			171.42						
CAPITAL-ADMIN/FINANCIAL SERVICES	(51,550.28)	5,000.00							(14,406.60)	18,348.17
Over financed activities	(51,550.28)									(46,550.28)
Property purchase	0.00	5,000.00								(51,550.28)
										5,000.00
PROTECTION SERVICES										
CAPITAL-FIRE	0.00	8,107.22		73.16						8,180.38
Radio Link Hardware	0.00	8,107.22		73.16						8,180.38
TRANSPORTATION SERVICES										
CAPITAL-ROADS	0.00	20,089.87	14,004.81	146.85						34,241.53
Traffic Light Synchronization	0.00		14,004.81	63.20						14,068.01
GPS Equipment	0.00	20,089.87		83.65						20,173.52
BRIDGE	0.00		934.16	6.28						940.44
Bridge Study	0.00		934.16	6.28						940.44
TRAILS	0.00	135,237.04	4,574.07	688.43						140,499.54
Trail Signs	0.00	135,237.04		678.28						135,915.32
Pedestrian Bridge	0.00		4,574.07	10.15						4,584.22
CAPITAL-FACILITIES & FLEET	16,909.03	537,160.73	54,468.04	4,139.82						612,677.62
Tower Analysis	5,457.60		2,035.20	76.74						7,569.54
VC Greenhouse Gas Challenge	11,451.43			153.02						11,604.45
VC Arena Compressor	0.00		37,814.02	341.26						38,155.28
Roads-Snow Plow	0.00	245,093.75		2,211.90						247,305.65
VC Pool HVAC Upgrade	0.00	105,779.53		712.05						106,491.58
Outdoor Pool-Skimmer Basket	0.00		3,635.14	24.48						3,659.62
Parks-Mowers (3)	0.00	46,249.92		208.70						46,458.62
VC Condition Assessment	0.00		10,176.00	45.92						10,221.92
VC Outdoor Family Washroom Conversion	0.00		807.68	3.64						811.32
VC Ice Plant	0.00	22,887.20		102.13						22,989.33
Roads-Dump Trailer	0.00	117,150.33		259.98						117,410.31
ENVIRONMENTAL SERVICES										
DRAINS	0.00		73,445.78	93.84						
Herb Gray Parkway Drainage Reports	0.00		59,718.25						(59,718.25)	13,821.37
Drainage Works SAR	0.00		619.72	5.60					(59,718.25)	0.00
Storm Sewer Condition	0.00		13,107.81	88.24						625.32
CAPITAL-SEWER	0.00		3,712.45	16.75						13,196.05
PS-Other Maintenance	0.00		3,712.45	16.75						3,729.20
										3,729.20
RECREATION SERVICES										
CAPITAL-CULTURE & RECREATION	0.00		9,987.75	29.77						10,017.52
Front Road Park Planters	0.00		3,317.38	14.97						3,332.35
Baseball Diamond-Covers	0.00		4,151.81	9.21						4,161.02
Baseball Diamond-Netting	0.00		2,518.56	5.59						2,524.15
CAPITAL-PARKS	0.00	40,130.37	21,426.24	212.95						
Accessible Playground-Marcotte Park	0.00							(50,000.00)	(20,000.00)	(8,230.44)
Floating Dock	0.00	40,130.37		156.97				(50,000.00)		(50,000.00)
Pickle Ball Court Repair	0.00		21,426.24	55.98					(20,000.00)	20,287.34
										21,482.22

TOWN OF LASALLE
CAPITAL FUND ANALYSIS
JUNE 30, 2018

Attachment B

PROJECTS	ENDING BALANCE DEC 31,2017	CAPITAL EXPENSES	OPERATING EXPENSES	INTEREST	CONTR- GENERAL	CONTR- RESERVES/ RESERVE FUND	CONTR- DEFERRED REVENUE	CONTR- GRANT/DEBT	CONTR- OTHER	ENDING BALANCE JUNE 30,2018
PLANNING & DEVELOPMENT										
CAPITAL-PLANNING & DEVELOPMENT	0.00		32,418.51	210.04						32,628.55
Official Plan Review	0.00		32,418.51	210.04						32,628.55
OTHER-WORK IN PROGRESS										
HOWARD INDUST PARK (INT)	31,526.01			360.37						31,886.38
CAPITAL-SEWER (Sewage Capacity)	2,807,418.00									2,807,418.00
PS 1 STRUCTURE REPAIRS (CWWF)	6,273.80	148,107.44		746.64				0.01	(400.00)	154,727.89
BRIDGES (Front Road/Turkey Creek Bridge)	43,701.29	12,187.76		639.48						56,528.53
TODD/MALDEN ROUNDABOUT	4,739.04			60.43						4,799.47
TODD/MALDEN ROUNDABOUT	0.00	178,855.52		799.96						179,655.48
PATHWAY (Todd Lane (OMCIP))	141,378.04	3,230.22		1,191.36				(13,621.10)		132,178.52
TRAFFIC SIGNAL-PATHWAY (Todd Lane (OMCIP))	126,720.13	33,754.98		2,476.13				(10,200.34)		152,750.90
GILBERT PARK TRAIL	24,154.65	7,829.96		398.62						32,383.23
STREET LIGHTING (LED Project)	(11,810.55)		3,359.64							(8,450.91)
CHAPPUS DRAIN	10,147.77			134.24						10,282.01
BESSETTE DRAIN	6,354.81			84.24						6,439.05
LEPAIN DRAIN	17,542.74		20,444.30	394.20						38,381.24
WEST BRANCH CAHILL DRAIN	11,834.17		5,978.60	211.97						18,024.74
SPLASH PAD PROJECT	0.00	76,432.76		686.33						77,119.09
WATERMAIN-Orford Watermain	0.00	3,902.50		35.22						3,937.72
WATERMAIN-Sprucewood Watermain	0.00	5,596.35		33.97						5,630.32
WATERMAIN-Canard Watermain	0.00	4,585.31		10.18						4,595.49
RIVERDANCE PROPERTY	(42,972.48)									(42,972.48)
NEW TOWN HALL/LIBRARY	0.00	47,575.34								47,575.34
	3,174,949.52	1,441,141.30	256,729.41	14,976.77	0.00	0.00	0.00	(73,821.43)	(94,524.85)	4,719,450.72

Attachment C

05/07/2018

TOWN OF LASALLE
RESERVES & RESERVE FUNDS SCHEDULE
JUNE 30, 2018

	BALANCE DEC 31, 2017	CONTR- GENERAL FUND	CONTR- RESERVES/ RES FUND	CONTR- DEFERRED REVENUE	CONTR- OTHER/ DEVELOPERS	INTEREST	TRANSFER- GENERAL FUND	TRANSFER- CAPITAL FUND	TRANSFER- RESERVES/ RES FUND	TRANSFER- OTHER	BALANCE JUNE 30, 2018
RESERVES											
GREEN SPACE/WOODLOT	424,723.72				5,685.00						430,408.72
VEHICLE & EQUIPMENT	4,084,909.59	11,213.84			32,685.91						4,128,809.34
INFRASTRUCTURE	7,665,245.93				19,500.00						7,684,745.93
SPECIAL PROJECTS	1,162,947.29										1,145,453.39
TAX STABILIZATION	3,508,558.95									(17,493.90)	3,508,558.95
WORKING CAPITAL	445,252.60				69,750.00						492,502.60
RECREATION COMPLEX	1,612,349.58	22,240.00								(22,500.00)	1,634,589.58
RESERVES	18,903,987.66	33,453.84			127,620.91					(39,993.90)	19,025,068.51
RESERVE FUNDS											
BUILDING ACTIVITY	(256,201.56)								(42,594.73)		(298,796.29)
ESSEX POWER EQUITY	12,120,605.00										12,120,605.00
RESERVE FUNDS	11,864,403.44								(42,594.73)		11,821,808.71
RESERVES/RESERVE FUNDS	30,768,391.10	33,453.84			127,620.91				(42,594.73)	(39,993.90)	30,846,877.22

TOWN OF LASALLE
DEFERRED REVENUE FUND SCHEDULE
JUNE 30, 2018

05/07/2018

	BALANCE DEC 31, 2017	CONTR- GENERAL FUND	CONTR- DEFERRED REVENUE	CONTR- OTHER/ DEVELOPERS	INTEREST	TRANSFER- GENERAL FUND	TRANSFER- CAPITAL FUND	TRANSFER- RESERVES/ RES FUND	TRANSFER- OTHER	BALANCE JUNE 30, 2018
DEFERRED REVENUE										
SEWER PROJECTS	1,695,301.42				15,940.16					1,711,241.58
WATER PROJECTS	3,614,874.97				62,002.26					3,676,877.23
WATER EMERGENCY	1,500,000.00									1,500,000.00
LAND DEVELOPMENT CHARGES	9,757,535.31			783,007.00	133,216.81	(205,976.73)				10,467,782.39
DC PROJECTS (NON-GROWTH RELATED)	13,677,868.42				182,336.92					13,860,205.34
FEDERAL GAS TAX	2,202,132.94				29,379.76					2,231,512.70
PROVINCIAL GAS TAX/TRANSIT	344,242.57	13,876.00			4,932.52					363,051.09
OCIF-FORMULA BASED	812.23	234,709.00			2,628.75					238,149.98
DEPOSITS FROM DEVELOPERS	2,121,874.98			727,270.00	32,496.53					2,467,291.51
CONTRIBUTIONS FROM DEVELOPERS	815,360.21			54,000.00	8,945.05				(414,350.00)	878,305.26
PARKLAND DEDICATION	285,389.18			84,750.00	4,200.66					374,339.84
DEFERRED REVENUE	36,015,392.23	248,585.00		1,649,027.00	476,079.42	(205,976.73)			(414,350.00)	37,768,756.92

Attachment D

TOWN OF LASALLE
CASH AND INVESTMENTS
JUNE 30, 2018

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			June 1, 2018	on demand	variable	320,051.34	100.00%	320,051.34			
Financial Institutions Schedule I Banks Schedule II Banks and Credit Unions	100%	10 years 10 years							0.00%				
TOTAL: EXTERNAL INVESTMENTS								320,051.34		100.0%	0.0%	0.0%	0.0%
CASH													
General Account			Windsor Family Credit Union					7,347,490.93		7,347,490.93			
Sewer Account			Windsor Family Credit Union					234,805.10		234,805.10			
Water Account			Windsor Family Credit Union					104,404.66		104,404.66			
Reserves Account			Windsor Family Credit Union					19,056,194.52		19,056,194.52			
Capital Deposits Account			Windsor Family Credit Union					36,991,437.58		36,991,437.58			
TOTAL: CASH								63,734,332.79		100.0%	0.0%	0.0%	0.0%
INVESTMENT IN ESSEX POWER													
Investment in Special Class A Shares			Essex Power (\$207,738 + \$45,522)					253,260.00					253,260.00
Investment in Common & Preferred Shares (Jan 1, 2018)			Essex Power (\$12,120,605)										
TOTAL: INVESTMENT IN ESSEX POWER								253,260.00					
GRAND TOTAL: CASH AND INVESTMENTS								64,307,644.13		64,054,384.13	0.00	0.00	253,260.00
										99.6%	0.0%	0.0%	0.4%