



## The Corporation of the Town of LaSalle

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<b>Date:</b>	October 22, 2018	<b>Report No:</b>	FIN-30-2018
<b>Directed To:</b>	Members of Council	<b>Attachments:</b>	A: September 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>	Gaetano (Tano) Ferraro, CPA, CMA Manager of Finance & Deputy Treasurer Diane Hansen, Supervisor of Accounting		
<b>Subject:</b>	3 <sup>rd</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 3<sup>rd</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 Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Operating Fund	35,277,400	35,416,427	100.4%	32,527,000	32,204,226	99.0%	33,397,894
Water Fund	5,516,000	2,693,054	48.8%	4,762,000	2,887,378	60.6%	5,312,939
Wastewater Fund	4,017,800	2,032,115	50.6%	3,208,000	2,223,266	69.3%	3,950,692
Corporate Total	44,811,200	40,141,596	89.6%	40,497,000	37,314,869	92.1%	42,661,525

Expenditures	2018 Budget	Actual to Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Operating Fund	35,277,400	25,262,963	71.6%	32,527,000	22,466,751	69.1%	33,278,850
Water Fund	5,516,000	1,801,234	32.7%	4,762,000	2,354,753	49.5%	5,309,537
Wastewater Fund	4,017,800	1,808,433	45.0%	3,208,000	1,623,840	50.6%	3,945,660
<b>Corporate Total</b>	<b>44,811,200</b>	<b>28,872,631</b>	<b>64.4%</b>	<b>40,497,000</b>	<b>26,445,344</b>	<b>65.3%</b>	<b>42,534,047</b>

Overall Summary:

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

Departmental Results:

Revenue	2018 Budget	Actual to Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Departmental Total	35,277,400	35,416,427	100.4%	32,527,000	32,204,226	99.0%	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	915,655	469.6%	345,000	649,568	188.3%	774,445

Comments:

Supplementary taxes are generally billed in the 3<sup>rd</sup> and 4<sup>th</sup> quarters. The supplementary activity is better than budget.

Interest/Penalties-Taxes	275,000	223,130	81.1%	275,000	208,902	76.0%	280,806
Interest Income	300,000	509,307	169.8%	200,000	288,143	144.1%	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 Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	0	921	100.0%	0	683	100.0%	683
Labour Costs	267,400	201,592	75.4%	264,500	199,890	75.6%	245,052
Operating Costs	104,200	35,660	34.2%	98,700	40,846	41.4%	72,487
<b>Departmental Total</b>	<b>371,600</b>	<b>236,331</b>	<b>63.6%</b>	<b>363,200</b>	<b>240,053</b>	<b>66.1%</b>	<b>316,856</b>

Comments:

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

Finance & Administration	2018 Budget	Actual to Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	842,700	623,448	74.0%	821,200	616,129	75.0%	839,746
Labour Costs	1,633,300	1,309,742	80.2%	1,651,300	1,207,484	73.1%	1,664,592
Operating Costs	530,100	381,173	71.9%	526,800	469,665	89.2%	560,629
<b>Departmental Total</b>	<b>1,320,700</b>	<b>1,067,466</b>	<b>80.8%</b>	<b>1,356,900</b>	<b>1,061,020</b>	<b>78.2%</b>	<b>1,385,474</b>

Comments:

The Finance & Administration department is tracking slightly higher than the prior year. The new Manager of Finance position was replaced sooner than anticipated. Legal fees are higher and tax write offs are significantly lower than the prior year period.

Council Services	2018 Budget	Actual to Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	24,800	24,247	97.8%	24,800	24,766	99.9%	48,289
Labour Costs	980,900	708,521	72.2%	843,600	643,256	76.3%	921,952
Operating Costs	143,600	83,893	58.4%	113,800	41,393	36.4%	74,203
Departmental Total	1,099,700	768,167	69.9%	932,600	659,883	70.8%	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 Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Labour Costs	261,200	0	0.0%	0	0	100.0%	0
Operating Costs	10,408,200	7,110,145	68.3%	9,227,200	7,007,153	75.9%	10,603,423
Departmental Total	10,669,400	7,110,145	66.6%	9,227,200	7,007,153	75.9%	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.

Division of IT	2018 Budget	Actual to Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Labour Costs	476,100	340,664	71.6%	440,500	314,911	71.5%	458,443
Operating Costs	439,100	376,772	85.8%	433,500	365,822	84.4%	424,755
Departmental Total	915,200	717,436	78.4%	874,000	680,733	77.9%	883,198

Comments:

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

Fire	2018 Budget	Actual to Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	10,000	6,187	61.9%	10,000	4,967	49.7%	5,617
Labour Costs	2,053,800	1,500,393	73.1%	1,968,500	1,314,268	66.8%	1,953,068
Operating Costs	627,700	565,352	90.1%	509,100	414,302	81.4%	516,476
Departmental Total	2,671,500	2,059,559	77.1%	2,467,600	1,723,603	69.9%	2,463,927

Comments:

The Fire department is tracking consistent with the budget and slightly higher than the prior year period. Radio communications, vehicle maintenance and station supplies are higher than the prior year period.

Police / Dispatch	2018 Budget	Actual to Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Labour Costs	6,711,000	5,076,734	75.7%	6,681,500	4,592,365	68.7%	6,356,213
Departmental Total	7,100,900	5,310,427	74.8%	6,843,900	4,597,875	67.2%	6,721,757

Comments:

Referred to the Police Services Board.



Police Services Board	2018 Budget	Actual to Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Labour Costs	40,500	32,906	81.3%	40,500	27,596	68.1%	37,196
Departmental Total	64,600	48,397	74.9%	67,500	43,239	64.1%	85,892

Comments:

Referred to the Police Services Board.

Public Works Summary	2018 Budget	Actual to Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	10,610,300	5,548,327	52.3%	9,026,100	5,937,198	65.8%	10,366,590
Labour Costs	5,883,400	4,111,587	69.9%	5,529,900	3,772,869	68.2%	5,331,182
Operating Costs	12,363,500	5,692,223	46.0%	10,656,900	5,478,838	51.4%	11,857,729
Total Expenditures	18,246,900	9,803,811	53.7%	16,186,800	9,251,707	57.2%	17,188,911
Net Department Activity	7,636,600	4,255,484	55.7%	7,160,700	3,314,509	46.3%	6,822,321

Comments:

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

Culture & Recreation Summary	2018 Budget	Actual to Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	2,499,500	1,831,182	73.3%	2,477,600	1,750,434	70.7%	2,440,250
Labour Costs	1,975,400	1,497,111	75.8%	1,889,100	1,356,129	71.8%	1,778,967
Operating Costs	592,400	481,600	81.3%	528,700	486,452	92.0%	557,042
Total Expenditures	2,567,800	1,978,711	77.1%	2,417,800	1,842,581	76.2%	2,336,009
Net Department Activity	68,300	147,528	216.0%	(59,800)	92,147	-154.1%	(104,241)

Comments:

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

Development & Strategic Initiatives	2018 Budget	Actual to Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	42,500	70,131	165.0%	42,500	150,377	353.8%	168,851
Labour Costs	547,200	411,720	75.2%	526,800	396,333	75.2%	537,467
Operating Costs	90,800	62,826	69.2%	90,200	70,182	77.8%	82,138
Departmental Total	595,500	404,415	67.9%	574,500	316,138	55.0%	450,754

Comments:

The department overall is tracking slightly above the prior year period, 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 Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Construction Revenue	636,100	486,117	76.4%	636,100	827,399	130.1%	956,751
Other Revenue	7,800	9,633	123.5%	7,800	14,337	183.8%	17,876
Shortfall Covered by Revenue Fund	0	(0)	100.0%	0	0	100.0%	0
Transfer to Reserve Fund	8,900	9,284	104.3%	0	363,736	100.0%	308,991
Labour Costs	443,000	287,555	64.9%	457,800	312,742	68.3%	420,206
Operating Costs	192,000	198,910	103.6%	186,100	165,258	88.8%	245,430
Departmental Total	0	0	100.0%	0	0	100.0%	0

Comments:

Revenue generated is significantly 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 3<sup>rd</sup> quarter, a transfer to the Building Activity reserve fund was made in the amount of \$9,284.

Non Departmental	2018 Budget	Actual to Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Conservation Authority	246,000	195,613	79.5%	246,000	182,053	74.0%	242,737

Comments:

The activity is consistent with the budget.

<u>Protective Inspection &amp; Control</u>							
Larvicide Program	5,000	2,817	56.4%	5,000	2,328	46.6%	3,950
Dog Pound Facilities	15,000	0	0.0%	15,000	0	0.0%	12,781
Animal Control Expenses	19,400	14,011	72.2%	19,400	14,011	72.2%	18,565
Spay/Neuter Vouchers	2,000	195	9.8%	2,000	350	17.5%	1,350
Dog Licences Revenue	20,000	18,937	94.7%	20,000	19,174	95.9%	20,068

Comments:

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

Emergency Measures	31,000	30,584	98.7%	31,000	25,808	83.3%	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 Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Winter Control	200,000	294,360	147.2%	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	51,035	62.2%	83,000	35,272	42.5%	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	225,000	100.0%	225,000	6,632	3.0%	225,000
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Comments:

The Windsor service agreement for LaSalle Transit was \$267,425 at the end of the 3<sup>rd</sup> quarter. LaSalle Transit activity will be funded by the Provincial Gas Tax and the appropriate transfer to the transit reserve has completed.

Street Lighting	260,000	150,827	58.0%	296,000	148,839	50.3%	273,148
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Comments:

The activity is consistent with budget.

Crossing Guards	89,000	49,461	55.6%	85,300	48,732	57.1%	81,110
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Comments:

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

Garbage Collection	625,000	460,925	73.8%	590,000	436,422	74.0%	599,792
Garbage Disposal	915,000	532,792	58.2%	880,000	519,916	59.1%	907,740

Comments:

Invoices from the County for landfill use are one month behind. 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 3<sup>rd</sup> 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 Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	10,610,300	5,548,327	52.3%	9,026,100	5,937,198	65.8%	10,366,590
Labour Costs	5,883,400	4,111,587	69.9%	5,529,900	3,772,869	68.2%	5,331,182
Operating Costs	12,363,500	5,692,223	46.0%	10,656,900	5,478,838	51.4%	11,857,729
Total Expenditures	18,246,900	9,803,811	53.7%	16,186,800	9,251,707	57.2%	17,188,911
Net Department Activity	7,636,600	4,255,484	55.7%	7,160,700	3,314,509	46.3%	6,822,321

Comments:

Division specifics are noted below.

Public Works Corporate	2018 Budget	Actual to Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	994,200	738,508	74.3%	975,700	741,542	76.0%	982,421
Labour Costs	1,141,300	770,164	67.5%	1,103,600	768,887	69.7%	1,049,781
Operating Costs	478,500	406,325	84.9%	468,100	408,723	87.3%	467,425
Departmental Total	625,600	437,981	70.0%	596,000	436,068	73.2%	534,784

Comments:

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

Roads / Drainage	2018 Budget	Actual to Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	0	4,436	100.0%	0	12,124	0.0%	12,861
Labour Costs	630,600	537,696	85.3%	1,118,600	622,220	55.6%	891,276
Operating Costs	535,100	299,671	56.0%	499,300	206,863	41.4%	382,358
Departmental Total	1,165,700	832,932	71.5%	1,617,900	816,959	50.5%	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). Roadside activity is higher than the prior year period (street sweeping, catch basin cleaning, drain maintenance).

Drainage	2018 Budget	Actual to Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Labour Costs	426,800	305,378	71.6%	0	135,606	100.0%	261,040
Departmental Total	426,800	305,378	71.6%	0	135,606	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 #1**  
**Public Works – Divisional Activity**

Storm Sewers	2018 Budget	Actual to Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Labour Costs	115,900	73,955	63.8%	0	32,128	100.0%	59,052
Departmental Total	115,900	73,955	63.8%	0	32,128	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 Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	(47,300)	(34,744)	73.5%	(45,400)	(30,895)	68.1%	(58,641)
Labour Costs	1,491,000	1,085,402	72.8%	1,398,700	949,913	67.9%	1,360,821
Operating Costs	2,684,500	1,922,693	71.6%	2,564,000	1,562,767	61.0%	2,517,951
Departmental Total	4,128,200	2,973,351	72.0%	3,917,300	2,481,785	63.4%	3,820,131

Comments:

The Fleet and Facilities division is tracking higher than the prior year period particularly in the areas of water, 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 Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	35,000	45,470	129.9%	35,000	41,993	120.0%	49,035
Labour Costs	806,900	550,635	68.2%	689,000	463,943	67.3%	636,725
Operating Costs	410,500	248,381	60.5%	375,500	122,065	32.5%	307,285
Departmental Total	1,182,400	753,546	63.7%	1,029,500	544,014	52.8%	894,975

Comments:

Labour is tracking higher than the prior year period due to a vacant position in 2017. Park maintenance, mowing and tree trimming 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 Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	5,516,000	2,693,054	48.8%	4,762,000	2,887,378	60.6%	5,312,939
Labour Costs	984,600	588,581	59.8%	951,900	570,850	60.0%	740,754
Operating Costs	4,531,400	1,212,653	26.8%	3,810,100	1,783,902	46.8%	4,568,783
Departmental Total	0	(891,820)	100.0%	0	(532,625)	100.0%	(3,402)

Comments:

This is the second year of the Town issuing water/sewer bills (commercial-monthly and residential-quarterly). The third quarterly bills for 2018 will be issued in October. Revenue is less than the prior year period as outstanding amounts from Essex Powerlines were remitted in the 1<sup>st</sup> quarter of 2017. Invoices from Enwin for water purchased are several months behind.. 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 Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	4,017,800	2,032,115	50.6%	3,208,000	2,223,266	69.3%	3,950,692
Labour Costs	286,300	199,775	69.8%	268,100	229,322	85.5%	331,733
Operating Costs	3,731,500	1,608,658	43.1%	2,939,900	1,394,518	47.4%	3,613,927
Departmental Total	0	(223,682)	100.0%	0	(599,425)	100.0%	(5,032)

Comments:

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

Culture & Recreation Summary	2018 Budget	Actual to Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	2,499,500	1,831,182	73.3%	2,477,600	1,750,434	70.7%	2,440,250
Labour Costs	1,975,400	1,497,111	75.8%	1,889,100	1,356,129	71.8%	1,778,967
Operating Costs	592,400	481,600	81.3%	528,700	486,452	92.0%	557,042
Total Expenditures	2,567,800	1,978,711	77.1%	2,417,800	1,842,581	76.2%	2,336,009
Net Department Activity	68,300	147,528	216.0%	(59,800)	92,147	-154.1%	(104,241)

Comments:

Division specifics are noted below.

Culture & Recreation Corporate	2018 Budget	Actual to Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	81,400	53,364	65.6%	79,200	72,498	91.5%	106,995
Labour Costs	907,200	631,098	69.6%	876,800	585,315	66.8%	813,961
Operating Costs	325,000	294,120	90.5%	265,000	215,873	81.5%	275,307
Departmental Total	1,150,800	871,854	75.8%	1,062,600	728,689	68.6%	982,273

Comments:

Labour is tracking higher than the prior year period. (Director position was filled in the later part of the 2<sup>nd</sup> quarter of 2017). Conference/seminar, clothing purchase, and marketing/promotion expenses are higher than the prior year period. Revenue is less than the prior year period due to a grant received in 2017 but not in 2018.

Culture & Recreation Community Programs	2018 Budget	Actual to Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	363,000	406,606	112.0%	342,800	347,617	101.4%	362,494
Labour Costs	272,900	283,102	103.7%	214,700	225,543	105.1%	241,212
Operating Costs	30,400	27,793	91.4%	31,900	23,329	73.1%	33,753
Departmental Total	(59,700)	(95,711)	160.3%	(96,200)	(98,745)	102.7%	(87,529)

Comments:

Community programming revenue is tracking higher than budget and the prior year period, offset by higher labour and materials/supplies than the prior year period.

**Appendix #2**  
**Culture and Recreation – Divisional Activity**

Culture & Recreation Cultural Programs	2018 Budget	Actual to Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	5,000	4,992	99.8%	8,100	2,166	26.7%	12,963
Operating Costs	48,500	24,656	50.8%	41,000	31,313	76.4%	40,378
Departmental Total	43,500	19,664	45.2%	32,900	29,147	88.6%	27,415

Comments:

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

Culture & Recreation Hospitality	2018 Budget	Actual to Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	241,400	154,978	64.2%	245,600	160,100	65.2%	239,663
Labour Costs	98,200	63,066	64.2%	95,000	74,300	78.2%	100,950
Operating Costs	93,500	59,860	64.0%	100,800	64,414	63.9%	102,599
Departmental Total	(49,700)	(32,052)	64.5%	(49,800)	(21,385)	42.9%	(36,114)

Comments:

This division is performing better than the prior year period.

Vollmer Centre Arenas	2018 Budget	Actual to Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	815,800	511,526	62.7%	851,300	512,444	60.2%	812,622
Operating Costs	0	0	#DIV/0!	0	45,009	#DIV/0!	0
Departmental Total	(815,800)	(511,526)	62.7%	(851,300)	(467,435)	54.9%	(812,622)

Comments:

At the end of the 3<sup>rd</sup> 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 and revenue for Session C (July-Aug) is higher than budget by \$651. Operating costs are less than the prior year period as equipment repairs and maintenance activity is now captured in the Facilities and Fleet division. This division is performing better than the prior year period.



**Appendix #2**  
**Culture and Recreation – Divisional Activity**

Vollmer Centre Aquatic Centre	2018 Budget	Actual to Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	611,200	401,015	65.6%	584,200	396,402	67.9%	565,941
Labour Costs	479,500	338,999	70.7%	467,900	298,982	63.9%	396,972
Operating Costs	50,000	32,875	65.7%	40,000	57,135	142.8%	51,999
Departmental Total	(81,700)	(29,141)	35.7%	(76,300)	(40,284)	52.8%	(116,970)

Comments:

The aquatic centre revenue is slightly higher than the prior year period. Operating costs are lower than the prior year period as equipment repairs and maintenance activity is now captured in the Facilities and Fleet division. Labour costs are higher than the prior year period. The aquatic centre was closed the month of September to complete repairs to the liner and other general maintenance. The outdoor pool remained open during this period (weather permitting).

Vollmer Centre Fitness Centre	2018 Budget	Actual to Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	342,000	267,095	78.1%	328,000	225,243	68.7%	305,274
Labour Costs	187,500	141,456	75.4%	207,100	138,618	66.9%	190,307
Operating Costs	45,000	42,296	94.0%	50,000	49,175	98.3%	53,007
Departmental Total	(109,500)	(83,342)	76.1%	(70,900)	(37,450)	52.8%	(61,960)

Comments:

The fitness centre membership promotions in the 1<sup>st</sup> quarter resulted in revenue higher than the prior year and is performing better than budget.

LaSalle Outdoor Pool	2018 Budget	Actual to Sept30,2018	Percentage of Budget	2017 Budget	Actual to Sept30,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	39,700	31,607	79.6%	38,400	33,964	88.5%	34,299
Labour Costs	30,100	39,390	130.9%	27,600	33,369	120.9%	35,564
Departmental Total	(9,600)	7,783	-81.1%	(10,800)	(391)	3.6%	1,265

Comments:

The outdoor pool was open early June through end of September. The outdoor pool remained open in September (weather permitting) as the aquatic center was closed for the month to complete repairs to the liner and other general maintenance. Labour costs are higher and revenue is lower than the prior year period, and the overall activity of this division is under budget.

	2018 Budget	2018 YTD Actual September	\$ VARIANCE Budget to Actual	2018 % Budget to Actual	2017 Budget	2017 YTD Actual September	2017 % Budget to Actual	2017 YTD Actual December
<b>Revenues</b>								
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)	(915,654.96)	(720,654.96)	469.6%	(345,000)	(649,567.63)	188.3%	(774,444.87)
Payments in Lieu of Taxes-General	(43,600)	(43,648.95)	(48.95)	100.1%	(41,900)	(41,640.79)	99.4%	(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)	(2,597,831.89)	715,368.11	78.4%	(2,993,700)	(2,175,977.26)	72.7%	(3,244,768.26)
Revenues	<b>(35,277,400)</b>	<b>(35,416,426.72)</b>	<b>(139,026.72)</b>	<b>100.4%</b>	<b>(32,527,000)</b>	<b>(32,204,225.59)</b>	<b>99.0%</b>	<b>(33,397,893.83)</b>

## Expenditures

### Mayor & Council

Wages/Benefits	267,400	201,592.24	(65,807.76)	75.4%	264,500	199,889.82	75.6%	245,052.37
Administrative Expenses	38,500	8,218.45	(30,281.55)	21.4%	35,500	8,408.74	23.7%	24,982.58
Personnel Expenses	40,200	16,917.86	(23,282.14)	42.1%	39,200	25,309.04	64.6%	26,505.68
Program Services	25,500	10,523.86	(14,976.14)	41.3%	24,000	7,127.76	29.7%	20,998.24
Expenditures	<b>371,600</b>	<b>237,252.41</b>	<b>(134,347.59)</b>	<b>63.9%</b>	<b>363,200</b>	<b>240,735.36</b>	<b>66.3%</b>	<b>317,538.87</b>
Other Revenues	0	(921.24)	(921.24)	100.0%	0	(682.74)	100.0%	(682.74)
Mayor & Council	<b>371,600</b>	<b>236,331.17</b>	<b>(135,268.83)</b>	<b>63.6%</b>	<b>363,200</b>	<b>240,052.62</b>	<b>66.1%</b>	<b>316,856.13</b>

### Finance & Administration

Wages/Benefits	1,633,300	1,309,741.67	(323,558.33)	80.2%	1,651,300	1,207,484.34	73.1%	1,664,591.57
Administrative Expenses	170,400	154,095.34	(16,304.66)	90.4%	168,100	145,464.51	86.5%	164,049.78
Personnel Expenses	37,500	36,553.51	(946.49)	97.5%	36,500	38,584.23	105.7%	45,477.07
Program Services	322,200	190,523.97	(131,676.03)	59.1%	322,200	285,616.16	88.7%	351,102.36
Expenditures	<b>2,163,400</b>	<b>1,690,914.49</b>	<b>(472,485.51)</b>	<b>78.2%</b>	<b>2,178,100</b>	<b>1,677,149.24</b>	<b>77.0%</b>	<b>2,225,220.78</b>
Other Revenues	(842,700)	(623,448.46)	219,251.54	74.0%	(821,200)	(616,128.95)	75.0%	(839,746.30)
Finance & Administration	<b>1,320,700</b>	<b>1,067,466.03</b>	<b>(253,233.97)</b>	<b>80.8%</b>	<b>1,356,900</b>	<b>1,061,020.29</b>	<b>78.2%</b>	<b>1,385,474.48</b>

### Council Services

Wages/Benefits	980,900	708,520.78	(272,379.22)	72.2%	843,600	643,255.75	76.3%	921,951.61
Administrative Expenses	27,100	20,280.55	(6,819.45)	74.8%	25,200	8,070.30	32.0%	10,092.68
Personnel Expenses	49,100	15,713.58	(33,386.42)	32.0%	45,300	20,193.02	44.6%	25,959.72
Program Services	67,400	47,898.64	(19,501.36)	71.1%	43,300	13,130.01	30.3%	35,980.46
Transfers to Own Funds	0	0.00	0.00	100.0%	0	0.00	100.0%	2,169.65
Expenditures	<b>1,124,500</b>	<b>792,413.55</b>	<b>(332,086.45)</b>	<b>70.5%</b>	<b>957,400</b>	<b>684,649.08</b>	<b>71.5%</b>	<b>996,154.12</b>
Other Revenues	(24,800)	(24,246.55)	553.45	97.8%	(24,800)	(24,766.40)	99.9%	(48,289.38)
Council Services	<b>1,099,700</b>	<b>768,167.00</b>	<b>(331,533.00)</b>	<b>69.9%</b>	<b>932,600</b>	<b>659,882.68</b>	<b>70.8%</b>	<b>947,864.74</b>

### Financial Services

Wages/Benefits	261,200	0.00	(261,200.00)	0.0%	0	0.00	100.0%	0.00
Long Term Debt Capital Financing	1,964,200	1,544,717.10	(419,482.90)	78.6%	1,964,200	1,544,717.10	78.6%	1,964,173.50
Long Term Debt Charges	19,300	16,046.01	(3,253.99)	83.1%	19,300	16,046.01	83.1%	19,266.08
Program Services	205,000	25,414.70	(179,585.30)	0.0%	160,000	46,192.16	0.0%	56,359.84
Transfers to Own Funds	8,219,700	5,523,967.54	(2,695,732.46)	67.2%	7,083,700	5,400,197.68	76.2%	8,563,623.26
Financial Services	<b>10,669,400</b>	<b>7,110,145.35</b>	<b>(3,559,254.65)</b>	<b>66.6%</b>	<b>9,227,200</b>	<b>7,007,152.95</b>	<b>75.9%</b>	<b>10,603,422.68</b>

### Division of IT (DoIT)

Wages/Benefits	476,100	340,664.04	(135,435.96)	71.6%	440,500	314,910.70	71.5%	458,442.80
Administrative Expenses	277,100	220,620.67	(56,479.33)	79.6%	274,500	214,666.08	78.2%	268,044.15
Personnel Expenses	9,000	3,151.71	(5,848.29)	35.0%	9,000	1,155.72	12.8%	6,710.68
Transfers to Own Funds	153,000	153,000.00	0.00	100.0%	150,000	150,000.00	100.0%	150,000.00
Financial Services	<b>915,200</b>	<b>717,436.42</b>	<b>(197,763.58)</b>	<b>78.4%</b>	<b>874,000</b>	<b>680,732.50</b>	<b>77.9%</b>	<b>883,197.63</b>

### Fire

Wages/Benefits	2,053,800	1,500,393.37	(553,406.63)	73.1%	1,968,500	1,314,267.81	66.8%	1,953,068.21
Administrative Expenses	60,400	47,868.13	(12,531.87)	79.3%	59,400	25,257.47	42.5%	59,883.97
Personnel Expenses	110,600	87,289.82	(23,310.18)	78.9%	107,500	92,273.94	85.8%	107,516.90
Vehicle/Equipment Expenses	125,700	104,234.33	(21,465.67)	82.9%	120,200	79,732.54	66.3%	127,998.70
Program Services	23,000	17,959.86	(5,040.14)	78.1%	18,000	13,037.81	72.4%	17,075.98
Transfers to Own Funds	308,000	308,000.00	0.00	100.0%	204,000	204,000.00	100.0%	204,000.00
Expenditures	<b>2,681,500</b>	<b>2,065,745.51</b>	<b>(615,754.49)</b>	<b>77.0%</b>	<b>2,477,600</b>	<b>1,728,569.57</b>	<b>69.8%</b>	<b>2,469,543.76</b>
Other Revenues	(10,000)	(6,186.52)	3,813.48	61.9%	(10,000)	(4,966.73)	49.7%	(5,616.73)
Fire	<b>2,671,500</b>	<b>2,059,558.99</b>	<b>(611,941.01)</b>	<b>77.1%</b>	<b>2,467,600</b>	<b>1,723,602.84</b>	<b>69.9%</b>	<b>2,463,927.03</b>

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	2018 Budget	2018 YTD Actual September	\$ VARIANCE Budget to Actual	2018 % Budget to Actual	2017 Budget	2017 YTD Actual September	2017 % Budget to Actual	2017 YTD Actual December
<b><u>Police / Dispatch</u></b>								
Wages/Benefits	6,711,000	5,076,734.12	(1,634,265.88)	75.7%	6,681,500	4,592,365.09	68.7%	6,356,212.75
Administrative Expenses	170,200	130,619.29	(39,580.71)	76.7%	171,900	121,354.73	70.6%	181,467.91
Personnel Expenses	112,000	93,631.89	(18,368.11)	83.6%	116,000	78,453.04	67.6%	121,727.89
Facility Expenses	155,000	117,023.97	(37,976.03)	75.5%	160,000	105,722.12	66.1%	159,799.99
Vehicle/Equipment Expenses	141,100	106,860.87	(34,239.13)	75.7%	136,900	85,255.44	62.3%	129,023.14
Program Services	138,000	183,939.29	45,939.29	133.3%	138,000	99,354.41	72.0%	162,659.64
Transfers to Own Funds	0	0.00	0.00	100.0%	76,000	67,151.12	88.4%	275,255.90
Expenditures	7,427,300	5,708,809.43	(1,718,490.57)	76.9%	7,480,300	5,149,655.95	68.8%	7,386,147.22
Grants	(63,800)	(138,486.12)	(74,686.12)	217.1%	(52,000)	(54,155.67)	104.2%	(56,392.78)
Other Revenues	(262,600)	(259,896.65)	2,703.35	99.0%	(584,400)	(497,625.44)	85.2%	(607,997.27)
Police / Dispatch	7,100,900	5,310,426.66	(1,790,473.34)	74.8%	6,843,900	4,597,874.84	67.2%	6,721,757.17
<b><u>Police Services Board</u></b>								
Wages/Benefits	40,500	32,905.57	(7,594.43)	81.3%	40,500	27,595.91	68.1%	37,196.35
Administrative Expenses	16,000	5,693.62	(10,306.38)	35.6%	17,300	4,090.26	23.6%	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	48,397.43	(16,202.57)	74.9%	67,500	43,239.49	64.1%	85,897.37
Other Revenues	0	0.00	0.00	100.0%	0	0.00	100.0%	(5.00)
Police Services Board	64,600	48,397.43	(16,202.57)	74.9%	67,500	43,239.49	64.1%	85,892.37
<b><u>Conservation Authority</u></b>								
Program Services	246,000	195,612.75	(50,387.25)	79.5%	246,000	182,052.75	74.0%	242,737.00
<b><u>Protective Inspection &amp; Control</u></b>								
Program Services	41,400	17,023.30	(24,376.70)	41.1%	41,400	16,689.07	40.3%	36,645.73
Other Revenues	(20,000)	(18,937.00)	1,063.00	94.7%	(20,000)	(19,174.00)	95.9%	(20,068.00)
Protective Inspection & Control	21,400	(1,913.70)	(23,313.70)	-8.9%	21,400	(2,484.93)	-11.6%	16,577.73
<b><u>Emergency Measures</u></b>								
Program Services	31,000	30,583.52	(416.48)	98.7%	31,000	25,808.44	83.3%	26,547.41
<b><u>Public Works Summary</u></b>								
Wages/Benefits	5,883,400	4,111,587.43	(1,771,812.57)	69.9%	5,529,900	3,772,869.04	68.2%	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	325,785.62	(32,714.38)	90.9%	352,600	327,997.74	93.0%	348,167.88
Personnel Expenses	120,000	80,539.26	(39,460.74)	67.1%	115,500	80,725.45	69.9%	119,256.62
Facility Expenses	1,931,700	1,160,402.92	(771,297.08)	60.1%	1,825,400	1,075,749.97	58.9%	1,771,396.50
Vehicle/Equipment Expenses	603,000	578,091.43	(24,908.57)	95.9%	588,100	298,596.04	50.8%	574,315.30
Program Services	6,377,200	3,125,389.58	(3,251,810.42)	49.0%	5,905,600	3,279,306.69	55.5%	5,793,502.45
Transfers to Own Funds	2,561,100	216,037.95	(2,345,062.05)	8.4%	1,457,700	210,485.13	14.4%	2,839,136.44
Expenditures	18,246,900	9,803,810.92	(8,443,089.08)	53.7%	16,186,800	9,251,706.79	57.2%	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)	(5,342,350.51)	4,855,949.49	52.4%	(8,614,100)	(5,731,221.37)	66.5%	(9,954,636.55)
Public Works Summary	7,636,600	4,255,483.68	(3,381,116.32)	55.7%	7,160,700	3,314,508.69	46.3%	6,822,320.94
<b><u>Public Works Corporate</u></b>								
Wages/Benefits	1,141,300	770,164.03	(371,135.97)	67.5%	1,103,600	768,887.33	69.7%	1,049,780.94
Administrative Expenses	358,500	325,785.62	(32,714.38)	90.9%	352,600	327,997.74	93.0%	348,167.88
Personnel Expenses	120,000	80,539.26	(39,460.74)	67.1%	115,500	80,725.45	69.9%	119,256.62
Expenditures	1,619,800	1,176,488.91	(443,311.09)	97.3%	1,571,700	1,177,610.52	26.3%	1,517,205.44
Other Revenues	(994,200)	(738,508.26)	255,691.74	74.3%	(975,700)	(741,542.32)	76.0%	(982,421.46)
Public Works Corporate	625,600	437,980.65	(187,619.35)	70.0%	596,000	436,068.20	73.2%	534,783.98
<b><u>Roads/Drainage</u></b>								
Wages/Benefits	630,600	537,696.46	(92,903.54)	85.3%	1,118,600	622,219.98	55.6%	891,276.22
Vehicle/Equipment Expenses	34,000	13,286.91	(20,713.09)	39.1%	34,000	12,434.76	36.6%	15,649.73
Program Services	501,100	286,384.24	(214,715.76)	57.2%	465,300	194,428.04	41.8%	366,707.93
Expenditures	1,165,700	837,367.61	(328,332.39)	71.8%	1,617,900	829,082.78	51.2%	1,273,633.88
Other Revenues	0	(4,436.04)	(4,436.04)	100.0%	0	(12,124.12)	0.0%	(12,860.89)
Roads/Drainage	1,165,700	832,931.57	(332,768.43)	71.5%	1,617,900	816,958.66	50.5%	1,260,772.99

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	2018 Budget	2018 YTD Actual September	S VARIANCE Budget to Actual	2018 % Budget to Actual	2017 Budget	2017 YTD Actual September	2017 % Budget to Actual	2017 YTD Actual December
<b><u>Drainage</u></b>								
Wages/Benefits	426,800	305,378.46	(121,421.54)	71.6%	0	135,605.98	100.0%	261,039.62
Expenditures	426,800	305,378.46	(121,421.54)	48.7%	0	135,605.98	100.0%	261,039.62
Drainage	426,800	305,378.46	(121,421.54)	100.0%	0	135,605.98	100.0%	261,039.62
<b><u>Storm Sewers</u></b>								
Wages/Benefits	115,900	73,955.38	(41,944.62)	63.8%	0	32,127.52	100.0%	59,052.09
Expenditures	115,900	73,955.38	(41,944.62)	0.0%	0	32,127.52	0.0%	59,052.09
Storm Sewers	115,900	73,955.38	(41,944.62)	100.0%	0	32,127.52	100.0%	59,052.09
<b><u>Facilities &amp; Fleet</u></b>								
Wages/Benefits	1,491,000	1,085,401.77	(405,598.23)	72.8%	1,398,700	949,912.93	67.9%	1,360,821.36
Facility Expenses	1,931,700	1,160,402.92	(771,297.08)	60.1%	1,825,400	1,075,749.97	58.9%	1,771,396.50
Vehicle/Equipment Expenses	533,500	546,252.07	12,752.07	102.4%	523,600	276,531.57	52.8%	530,118.27
Transfer to Own Funds	219,300	216,037.95	(3,262.05)	98.5%	215,000	210,485.13	97.9%	216,436.44
Expenditures	4,175,500	3,008,094.71	(1,167,405.29)	72.0%	3,962,700	2,512,679.60	63.4%	3,878,772.57
Other Revenues	(47,300)	(34,743.99)	12,556.01	73.5%	(45,400)	(30,895.07)	68.1%	(58,641.39)
Facilities & Fleet	4,128,200	2,973,350.72	(1,154,849.28)	72.0%	3,917,300	2,481,784.53	63.4%	3,820,131.18
<b><u>Parks</u></b>								
Wages/Benefits	806,900	550,635.21	(256,264.79)	68.2%	689,000	463,942.62	67.3%	636,725.03
Vehicle/Equipment Expenses	15,500	7,967.94	(7,532.06)	51.4%	15,500	1,968.78	12.7%	11,243.06
Program Services	395,000	240,412.76	(154,587.24)	60.9%	360,000	120,095.96	33.4%	296,041.99
Expenditures	1,217,400	799,015.91	(418,384.09)	65.6%	1,064,500	586,007.36	55.1%	944,010.08
Other Revenues	(35,000)	(45,469.57)	(10,469.57)	129.9%	(35,000)	(41,993.19)	120.0%	(49,035.10)
Parks	1,182,400	753,546.34	(428,853.66)	63.7%	1,029,500	544,014.17	52.8%	894,974.98
<b><u>Water</u></b>								
Wages/Benefits	984,600	588,580.97	(396,019.03)	59.8%	951,900	570,850.20	60.0%	740,754.29
Vehicle/Equipment Expenses	20,000	10,584.51	(9,415.49)	52.9%	15,000	7,660.93	51.1%	17,304.24
Program Services	3,353,500	1,202,068.61	(2,151,431.39)	35.9%	3,065,100	1,776,241.49	58.0%	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	1,801,234.09	(3,714,765.91)	32.7%	4,762,000	2,354,752.62	49.5%	5,309,537.34
Consumption/Base Rate Revenues	(5,417,000)	(2,553,520.44)	2,863,479.56	47.1%	(4,664,000)	(2,762,991.79)	59.2%	(5,150,739.50)
Other Revenues	(99,000)	(139,533.96)	(40,533.96)	140.9%	(98,000)	(124,385.86)	126.9%	(162,199.54)
Water	0	(891,820.31)	(891,820.31)	100.0%	0	(532,625.03)	100.0%	(3,401.70)
<b><u>Wastewater</u></b>								
Wages/Benefits	286,300	199,775.15	(86,524.85)	69.8%	268,100	229,322.48	85.5%	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	6,157.57	(1,842.43)	77.0%	0	0.00	100.0%	0.00
Program Services	2,127,600	1,396,523.97	(731,076.03)	65.6%	2,015,200	1,188,541.20	59.0%	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	1,808,433.42	(2,209,366.58)	45.0%	3,208,000	1,623,840.41	50.6%	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)	(1,803,213.85)	1,789,586.15	50.2%	(2,783,000)	(1,995,187.81)	71.7%	(3,506,824.65)
Other Revenues	(13,000)	(22,924.40)	(9,924.40)	176.3%	(13,000)	(22,101.21)	170.0%	(31,914.02)
Wastewater	0	(223,681.56)	(223,681.56)	100.0%	0	(599,425.34)	100.0%	(5,032.20)
<b><u>Winter Control</u></b>								
Program Services	200,000	294,359.94	94,359.94	147.2%	200,000	161,307.26	80.7%	204,988.77
<b><u>Traffic Control</u></b>								
Program Services	82,000	51,035.40	(30,964.60)	62.2%	83,000	35,271.89	42.5%	59,903.24
<b><u>Handi-Transit</u></b>								
Program Services	61,000	27,264.60	(33,735.40)	44.7%	61,000	35,852.04	58.8%	55,646.67
<b><u>LaSalle Transit</u></b>								
Program Services	225,000	292,353.42	67,353.42	129.9%	225,000	6,632.13	3.0%	151,657.16
Transfers to Own Funds	0	225,000.00	225,000.00	100.0%	0	0.00	100.0%	225,000.00
Expenditures	225,000	517,353.42	292,353.42	229.9%	225,000	6,632.13	3.0%	376,657.16
Contributions from Own Funds	0	(253,128.51)	(253,128.51)	100.0%	0	0.00	100.0%	(151,239.13)
Other Revenues	0	(39,224.91)	(39,224.91)	100.0%	0	0.00	100.0%	(418.03)
LaSalle Transit	225,000	225,000.00	0.00	100.0%	225,000	6,632.13	3.0%	225,000.00



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	2018 Budget	2018 YTD Actual September	\$ VARIANCE Budget to Actual	2018 % Budget to Actual	2017 Budget	2017 YTD Actual September	2017 % Budget to Actual	2017 YTD Actual December
<b><u>Street Lighting</u></b>								
Program Services	260,000	150,827.20	(109,172.80)	58.0%	296,000	148,838.86	50.3%	273,148.11
<b><u>Crossing Guards</u></b>								
Wages/Benefits	87,200	48,710.13	(38,489.87)	55.9%	83,500	47,812.44	57.3%	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	49,460.73	(39,539.27)	55.6%	85,300	48,731.86	57.1%	81,109.68
<b><u>Garbage Collection</u></b>								
Program Services	625,000	460,924.90	(164,075.10)	73.8%	590,000	436,421.75	74.0%	599,791.99
<b><u>Garbage Disposal</u></b>								
Program Services	915,000	532,792.21	(382,207.79)	58.2%	880,000	519,916.38	59.1%	907,739.50
<b><u>Culture &amp; Recreation Summary</u></b>								
Wages/Benefits	1,975,400	1,497,110.81	(478,289.19)	75.8%	1,889,100	1,356,128.53	71.8%	1,778,967.08
Administrative Expenses	51,500	44,465.12	(7,034.88)	86.3%	49,200	41,424.18	84.2%	47,397.25
Personnel Expenses	33,800	26,811.83	(6,988.17)	79.3%	27,800	17,024.23	61.2%	27,509.80
Vehicle/Equipment Expenses	7,500	1,717.47	(5,782.53)	22.9%	15,000	75,189.99	501.3%	20,111.24
Program Services	284,600	205,218.55	(79,381.45)	72.1%	271,700	196,343.75	72.3%	296,720.71
Transfers to Own Funds	215,000	203,387.00	(11,613.00)	94.6%	165,000	156,470.00	94.8%	165,302.50
Expenditures	2,567,800	1,978,710.78	(589,089.22)	77.1%	2,417,800	1,842,580.68	76.2%	2,336,008.58
Grants	0	0.00	0.00	100.0%	0	(20,000.00)	100.0%	(20,000.00)
Other Revenues	(2,499,500)	(1,831,182.34)	668,317.66	73.3%	(2,477,600)	(1,730,433.78)	69.8%	(2,420,249.91)
Culture & Recreation Summary	68,300	147,528.44	79,228.44	216.0%	(59,800)	92,146.90	-154.1%	(104,241.33)
<b><u>Culture &amp; Recreation Corporate</u></b>								
Wages/Benefits	907,200	631,097.93	(276,102.07)	69.6%	876,800	585,315.01	66.8%	813,961.28
Administrative Expenses	51,500	44,465.12	(7,034.88)	86.3%	49,200	41,424.18	84.2%	47,397.25
Personnel Expenses	33,800	26,811.83	(6,988.17)	79.3%	27,800	17,024.23	61.2%	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	59,120.56	1,920.56	103.4%	55,500	38,760.79	69.8%	69,336.37
Transfers to Own Funds	175,000	163,387.00	(11,613.00)	93.4%	125,000	116,470.00	93.2%	125,302.50
Expenditures	1,232,200	925,218.22	(306,981.78)	75.1%	1,141,800	801,187.88	70.2%	1,089,267.78
Grants	0	0.00	0.00	100.0%	0	(20,000.00)	100.0%	(20,000.00)
Other Revenues	(81,400)	(53,364.42)	28,035.58	65.6%	(79,200)	(52,498.42)	66.3%	(86,994.98)
Culture & Recreation Corporate	1,150,800	871,853.80	(278,946.20)	75.8%	1,062,600	728,689.46	68.6%	982,272.80
<b><u>Culture &amp; Recreation Community Programs</u></b>								
Wages/Benefits	272,900	283,102.12	10,202.12	103.7%	214,700	225,543.45	105.1%	241,212.22
Program Services	30,400	27,793.08	(2,606.92)	91.4%	31,900	23,329.08	73.1%	33,752.56
Expenditures	303,300	310,895.20	7,595.20	102.5%	246,600	248,872.53	100.9%	274,964.78
Other Revenues	(363,000)	(406,606.30)	(43,606.30)	112.0%	(342,800)	(347,617.03)	101.4%	(362,493.54)
Culture & Recreation Community Programs	(59,700)	(95,711.10)	(36,011.10)	160.3%	(96,200)	(98,744.50)	102.7%	(87,528.76)
<b><u>Culture &amp; Recreation Cultural Programs</u></b>								
Program Services	48,500	24,655.84	(23,844.16)	50.8%	41,000	31,313.25	76.4%	40,378.00
Other Revenues	(5,000)	(4,991.58)	8.42	99.8%	(8,100)	(2,166.14)	26.7%	(12,962.75)
Culture & Recreation Cultural Programs	43,500	19,664.26	(23,835.74)	45.2%	32,900	29,147.11	88.6%	27,415.25
<b><u>Culture &amp; Recreation Hospitality</u></b>								
Wages/Benefits	98,200	63,065.82	(35,134.18)	64.2%	95,000	74,300.16	78.2%	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	59,860.00	(33,640.00)	64.0%	98,300	61,112.08	62.2%	97,063.06
Expenditures	191,700	122,925.82	(68,774.18)	64.1%	195,800	138,714.30	70.8%	203,549.18
Other Revenues	(241,400)	(154,978.04)	86,421.96	64.2%	(245,600)	(160,099.60)	65.2%	(239,662.94)
Culture & Recreation Hospitality	(49,700)	(32,052.22)	17,647.78	64.5%	(49,800)	(21,385.30)	42.9%	(36,113.76)
<b><u>VRC Arenas</u></b>								
Vehicle/Equipment Expenses	0	0.00	0.00	100.0%	0	45,009.19	100.0%	0.00
Other Revenues	(815,800)	(511,526.16)	304,273.84	62.7%	(851,300)	(512,443.79)	60.2%	(812,622.33)
VRC Arenas	(815,800)	(511,526.16)	304,273.84	62.7%	(851,300)	(467,434.60)	54.9%	(812,622.33)

	2018 Budget	2018 YTD Actual September	\$ VARIANCE Budget to Actual	2018 % Budget to Actual	2017 Budget	2017 YTD Actual September	2017 % Budget to Actual	2017 YTD Actual December
<b><u>VRC Aquatic Centre</u></b>								
Wages/Benefits	479,500	338,999.09	(140,500.91)	70.7%	467,900	298,982.27	63.9%	396,972.14
Vehicle/Equipment Expenses	0	1,381.69	1,381.69	100.0%	0	18,772.46	100.0%	1,212.69
Program Services	50,000	31,492.97	(18,507.03)	63.0%	40,000	38,362.74	95.9%	50,785.99
Expenditures	529,500	371,873.75	(157,626.25)	70.2%	507,900	356,117.47	70.1%	448,970.82
Other Revenues	(611,200)	(401,014.59)	210,185.41	65.6%	(584,200)	(396,401.81)	67.9%	(565,940.58)
VRC Aquatic Centre	(81,700)	(29,140.84)	52,559.16	35.7%	(76,300)	(40,284.34)	52.8%	(116,969.79)
<b><u>VRC Fitness Centre</u></b>								
Wages/Benefits	187,500	141,456.26	(46,043.74)	75.4%	207,100	138,618.36	66.9%	190,307.48
Vehicle/Equipment Expenses	0	0.00	0.00	100.0%	5,000	5,709.09	114.2%	7,602.03
Program Services	5,000	2,296.10	(2,703.90)	45.9%	5,000	3,465.81	69.3%	5,404.73
Transfers to Own Funds	40,000	40,000.00	0.00	100.0%	40,000	40,000.00	100.0%	40,000.00
Expenditures	232,500	183,752.36	(48,747.64)	79.0%	257,100	187,793.26	73.0%	243,314.24
Grants	0	0.00	0.00	100.0%	0	0.00	100.0%	0.00
Other Revenues	(342,000)	(267,094.69)	74,905.31	78.1%	(328,000)	(225,243.46)	68.7%	(305,273.99)
VRC Fitness Centre	(109,500)	(83,342.33)	26,157.67	76.1%	(70,900)	(37,450.20)	52.8%	(61,959.75)
<b><u>LaSalle Outdoor Pool</u></b>								
Wages/Benefits	30,100	39,389.59	9,289.59	130.9%	27,600	33,369.28	120.9%	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	30,100	39,389.59	9,289.59	130.9%	27,600	33,572.80	121.6%	35,563.78
Other Revenues	(39,700)	(31,606.56)	8,093.44	79.6%	(38,400)	(33,963.53)	88.5%	(34,298.80)
LaSalle Outdoor Pool	(9,600)	7,783.03	17,383.03	-81.1%	(10,800)	(390.73)	3.6%	1,264.98
<b><u>Development &amp; Strategic Initiatives</u></b>								
Wages/Benefits	547,200	411,720.01	(135,479.99)	75.2%	526,800	396,332.99	75.2%	537,467.26
Administrative Expenses	20,200	10,600.00	(9,600.00)	52.5%	20,100	10,798.37	53.7%	18,553.16
Personnel Expenses	9,200	8,881.42	(318.58)	96.5%	9,200	3,351.66	36.4%	3,474.61
Program Services	23,400	5,344.19	(18,055.81)	22.8%	22,900	18,032.32	78.7%	22,110.37
Transfers to Own Funds	38,000	38,000.00	0.00	100.0%	38,000	38,000.00	100.0%	38,000.00
Expenditures	638,000	474,545.62	(163,454.38)	74.4%	617,000	466,515.34	75.6%	619,605.40
Grants	0	(2,230.63)	(2,230.63)	100.0%	0	(1,807.27)	100.0%	(2,881.37)
Other Revenues	(42,500)	(67,900.00)	(25,400.00)	159.8%	(42,500)	(148,570.00)	349.6%	(165,970.00)
Development & Strategic Initiatives	595,500	404,414.99	(191,085.01)	67.9%	574,500	316,138.07	55.0%	450,754.03
<b><u>Building Division</u></b>								
Wages/Benefits	443,000	287,555.35	(155,444.65)	64.9%	457,800	312,742.02	68.3%	420,205.55
Administrative Expenses	4,600	3,782.22	(817.78)	82.2%	5,900	3,278.18	55.6%	4,265.88
Personnel Expenses	10,700	4,623.66	(6,076.34)	43.2%	10,700	5,017.76	46.9%	6,727.32
Program Services	176,700	190,504.47	13,804.47	107.8%	169,500	156,962.49	92.6%	234,436.68
Transfers to Own Funds	8,900	9,284.43	384.43	104.3%	0	363,735.52	100.0%	308,991.47
Expenditures	643,900	495,750.13	(148,149.87)	77.0%	643,900	841,735.97	130.7%	974,626.90
Contributions from Own Funds	0	0.00	0.00	100.0%	0	0.00	100.0%	0.00
Other Revenues	(643,900)	(495,750.13)	148,149.87	77.0%	(643,900)	(841,735.97)	130.7%	(974,626.90)
Building Division	0	0.00	0.00	100.0%	0	0.00	100.0%	0.00
<b><u>Agriculture / Reforestation</u></b>								
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	24,147,461.28	(11,129,938.72)	68.5%	32,527,000	21,334,700.30	65.6%	33,270,415.97
T o t a l	0	(11,268,965.44)	(11,268,965.44)	100.0%	0	(10,869,525.29)	100.0%	(127,477.86)
General Fund	0	(10,153,463.57)	(10,153,463.57)	100.0%	0	(9,737,474.92)	1.2%	(119,043.96)
Water Fund	0	(891,820.31)	(891,820.31)	100.0%	0	(532,625.03)	0.6%	(3,401.70)
Wastewater Fund	0	(223,681.56)	(223,681.56)	100.0%	0	(599,425.34)	0.8%	(5,032.20)

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 SEPT 30,2018
<b>GENERAL GOVERNMENT</b>										
TECHNOLOGY	0.00	195,493.11	6,826.06	1,345.61		(203,664.78)				0.00
Replace desktops/laptops	0.00	9,685.46		58.69		(9,744.15)				0.00
Network equipment	0.00	5,515.39		63.60		(5,578.99)				0.00
Server equipment & upgrades	0.00	9,969.26		114.94		(10,084.20)				0.00
Software	0.00		5,729.09	26.38		(5,755.47)				0.00
Cell Tower Building	0.00	109,265.14		629.62		(109,894.76)				0.00
VC Camera Upgrade	0.00	61,057.86		452.38		(61,510.24)				0.00
Telephone System	0.00		1,096.97			(1,096.97)				0.00
STRATEGIC INITIATIVES	0.00	57,994.85	64,696.83	253.94		(1,707.62)	(56,287.23)			64,950.77
Todd/Malden Roundabout-Sculpture	0.00	57,994.85				(1,707.62)	(56,287.23)			0.00
Economic Development Strategic Plan	0.00		64,696.83	253.94						64,950.77
HYDRO GENERATOR	32,583.35			202.88					(14,406.60)	18,379.63
CAPITAL-ADMIN/FINANCIAL SERVICES	(51,550.28)	0.00								(51,550.28)
Over financed activities	(51,550.28)									(51,550.28)
Property purchase	0.00									0.00
CAPITAL-COUNCIL SERVICES	0.00	29,235.14				(29,235.14)				0.00
Time & Attendance System	0.00	29,235.14				(29,235.14)				0.00
<b>PROTECTION SERVICES</b>										
CAPITAL-FIRE	0.00	16,349.78	1,333.06	117.46		(17,800.30)				0.00
Radio Link Hardware	0.00	8,107.22		93.47		(8,200.69)				0.00
Outdoor Lighting	0.00		1,333.06	3.34		(1,336.40)				0.00
Defibrillators	0.00	8,242.56		20.65		(8,263.21)				0.00
<b>TRANSPORTATION SERVICES</b>										
CAPITAL-ROADS	0.00	34,006.98	48,300.48	405.52		(44,478.94)				38,234.04
Traffic Light Synchronization	0.00		14,004.81	98.29		(14,103.10)				0.00
GPS Equipment	0.00	20,089.87		133.98		(20,223.85)				0.00
Transportation Master Plan	0.00		32,921.91	144.48						33,066.39
Mill & Pave-Ramblewood (2017)	0.00		1,373.76	10.21						1,383.97
Mill & Pave	0.00	3,765.12		18.56						3,783.68
Oakdale Trails development	0.00	10,151.99				(10,151.99)				0.00
TRANSIT	0.00	1,281,440.09		53.99			(104,931.25)			1,176,562.83
Buses (2)	0.00	1,259,175.00					(104,931.25)			1,154,243.75
Bus Shelters	0.00	22,265.09		53.99						22,319.08
BRIDGE	0.00		18,492.41	30.38		(18,522.79)				0.00
Bridge Study	0.00		18,492.41	30.38		(18,522.79)				0.00
SIDEWALK CONSTRUCTION	0.00		71,844.66			(71,844.66)				0.00
Sidewalk Ramps	0.00		71,844.66			(71,844.66)				0.00
TRAILS	0.00	135,237.04	6,587.45	1,381.07				(44,306.00)		92,285.46
Trail Signs	0.00	135,237.04		1,354.42				(44,306.00)		92,285.46
Pedestrian Bridge	0.00		6,587.45	26.65		(6,614.10)				0.00
CAPITAL-FACILITIES & FLEET	16,909.03	667,400.91	30,222.70	6,480.91		(667,538.92)				53,474.63
Tower Analysis	5,457.60		2,035.20	131.97						7,624.77
VC Greenhouse Gas Challenge	11,451.43			237.99						11,689.42
VC Arena Compressor	0.00	37,814.02		530.74		(38,344.76)				0.00
Roads-Snow Plow	0.00	245,093.75		2,825.98		(247,919.73)				0.00
VC Pool HVAC Upgrade	0.00	120,890.89		1,317.83		(122,208.72)				0.00
Outdoor Pool-Skimmer Basket	0.00		3,635.14	33.59		(3,668.73)				0.00
Parks-Mowers (3)	0.00	46,249.92		324.58		(46,574.50)				0.00
VC Condition Assessment	0.00		21,369.60	153.00		(21,522.60)				0.00
VC Outdoor Family Washroom Conversion	0.00		807.68	5.66		(813.34)				0.00
VC Ice Plant	0.00	33,816.22		344.22						34,160.44
Roads-Dump Trailer	0.00	117,150.33		553.50		(117,703.83)				0.00
VC Outdoor Concession Water Fountain	0.00		2,375.08	5.95		(2,381.03)				0.00
VC Tile Arena Shower Floors	0.00	6,347.38		15.90		(6,363.28)				0.00
PW Barn Floors	0.00	60,038.40				(60,038.40)				0.00

TOWN OF LASALLE  
CAPITAL FUND ANALYSIS  
SEPTEMBER 30, 2018

09/10/2018

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 SEPT 30,2018
<b>ENVIRONMENTAL SERVICES</b>										
DRAINS	0.00		149,157.45	440.80		(626.87)			(85,137.25)	63,834.13
Herb Gray Parkway Drainage Reports	0.00		85,137.25						(85,137.25)	0.00
Drainage Works SAR	0.00		619.72	7.15		(626.87)				0.00
Storm Sewer Condition	0.00		63,400.48	433.65						63,834.13
CAPITAL-SEWER	0.00	15,620.16	3,712.45	44.35			(15,620.16)			3,756.80
PS-Other Maintenance	0.00		3,712.45	44.35						3,756.80
Pump Rebuild PS1	0.00	15,620.16					(15,620.16)			0.00
<b>RECREATION SERVICES</b>										
CAPITAL-CULTURE & RECREATION	0.00		40,088.23	125.70		(40,213.93)				0.00
Front Road Park Planters	0.00		3,317.38	23.28		(3,340.66)				0.00
Baseball Diamond-Covers	0.00		4,151.81	19.61		(4,171.42)				0.00
Baseball Diamond-Netting	0.00		30,819.04	82.81		(30,901.85)				0.00
VC Outdoor Bike Repair Station	0.00		1,800.00			(1,800.00)				0.00
CAPITAL-PARKS	0.00	50,162.96	21,426.24	367.18		(51,956.38)		(50,000.00)	(20,000.00)	(50,000.00)
Accessible Playground-Marcotte Park	0.00							(50,000.00)		(50,000.00)
Floating Dock	0.00	50,162.96		257.52		(30,420.48)			(20,000.00)	0.00
Pickle Ball Court Repairs	0.00		21,426.24	109.66		(21,535.90)				0.00
<b>PLANNING &amp; DEVELOPMENT</b>										
CAPITAL-PLANNING & DEVELOPMENT	0.00		32,418.51	291.26		(32,709.77)				0.00
Official Plan Review	0.00		32,418.51	291.26		(32,709.77)				0.00
<b>OTHER-WORK IN PROGRESS</b>										
HOWARD INDUST PARK (INT)	31,526.01			560.49						32,086.50
CAPITAL-SEWER (Sewage Capacity)	2,807,418.00									2,807,418.00
PS 1 STRUCTURE REPAIRS (CWWF)	6,273.80	434,630.98		3,307.00				0.01	(400.00)	443,811.79
BRIDGES (Front Road/Turkey Creek Bridge)	43,701.29	18,591.56		1,100.28						63,393.13
PW FUEL GATES	0.00	6,645.95		16.65		(6,662.60)				0.00
TODD/MALDEN ROUNDABOUT	4,739.04			95.62						4,834.66
TODD/MALDEN ROUNDABOUT	0.00	178,996.67		2,118.77						181,115.44
PATHWAY (Todd Lane (OMCIP))	141,378.04	3,230.22		2,147.21				(13,621.10)		133,134.37
TRAFFIC SIGNAL-PATHWAY (Todd Lane (OMCIP))	126,720.13	36,248.10		3,588.82				(10,200.34)		156,356.71
GILBERT PARK TRAIL	24,154.65	7,829.96		636.07						32,620.68
STREET LIGHTING (LED Project)	(11,810.55)	27,072.59				(15,262.04)				0.00
CHAPPUS DRAIN	10,147.77		18,633.27	300.66						29,081.70
BESSETTE DRAIN	6,354.81		27,194.34	333.23						33,882.38
LEPAIN DRAIN	17,542.74		27,822.11	721.24						46,086.09
WEST BRANCH CAHILL DRAIN	11,834.17		5,978.60	344.18						18,156.95
FOURTH CONCESSION DRAIN	0.00		200.00	0.98						200.98
BURKE DRAIN	0.00		989.11	2.40						991.51
SPLASH PAD PROJECT	0.00	76,432.76		1,254.65						77,687.41
WATERMAIN-Orford Watermain	0.00	4,307.00		66.23						4,373.23
WATERMAIN-Sprucewood Watermain	0.00	5,596.35		75.58						5,671.93
WATERMAIN-Canard Watermain	0.00	4,585.31		44.28						4,629.59
RIVERDANCE PROPERTY	(42,972.48)									(42,972.48)
HERITAGE STORM IMPROVEMENT	0.00	11,803.35		28.62						11,831.97
NEW TOWN HALL/LIBRARY	0.00	47,575.34				(47,575.34)				0.00
WATERFRONT	0.00	5,000.00								5,000.00
	3,174,949.52	3,351,487.16	575,923.96	28,284.01	0.00	(1,256,414.18)	(120,551.41)	(174,414.66)	(119,943.85)	5,459,320.55



## Attachment 'C'

09/10/2018

TOWN OF LASALLE  
RESERVES & RESERVE FUNDS SCHEDULE  
SEPTEMBER 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 SEPT 30, 2018
<b>RESERVES</b>											
GREEN SPACE/WOODLOT	424,723.72				6,472.50					(1,852.03)	429,344.19
VEHICLE & EQUIPMENT	4,084,909.59	1,278,037.95			35,685.91			(666,590.01)			4,732,043.44
INFRASTRUCTURE	7,665,245.93	3,295,200.00			564,950.00			(267,244.16)			11,258,151.77
SPECIAL PROJECTS	1,162,947.29	150,100.00			696.00			(63,652.53)		(78,035.51)	1,172,055.25
TAX STABILIZATION	3,508,558.95	204,000.00									3,712,558.95
WORKING CAPITAL	445,252.60				69,750.00					(34,500.00)	480,502.60
RECREATION COMPLEX	1,612,349.58	163,387.00						(258,927.48)			1,516,809.10
<b>RESERVES</b>	<b>18,903,987.66</b>	<b>5,090,724.95</b>			<b>677,554.41</b>			<b>(1,256,414.18)</b>		<b>(114,387.54)</b>	<b>23,301,465.30</b>
<b>RESERVE FUNDS</b>											
BUILDING ACTIVITY	(256,201.56)		9,284.43		3,000.00						(243,917.13)
ESSEX POWER EQUITY	12,120,605.00										12,120,605.00
<b>RESERVE FUNDS</b>	<b>11,864,403.44</b>		<b>9,284.43</b>		<b>3,000.00</b>						<b>11,876,687.87</b>
<b>RESERVES/RESERVE FUNDS</b>	<b>30,768,391.10</b>	<b>5,090,724.95</b>	<b>9,284.43</b>		<b>680,554.41</b>			<b>(1,256,414.18)</b>		<b>(114,387.54)</b>	<b>35,178,153.17</b>

TOWN OF LASALLE  
DEFERRED REVENUE FUND SCHEDULE  
SEPTEMBER 30, 2018

09/10/2018

	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 SEPT 30, 2018
<b>DEFERRED REVENUE</b>										
SEWER PROJECTS	1,695,301.42				27,631.61		(15,620.16)			1,707,312.87
WATER PROJECTS	3,614,874.97				100,136.93					3,715,011.90
WATER EMERGENCY	1,500,000.00									1,500,000.00
LAND DEVELOPMENT CHARGES	9,757,535.31			1,159,558.00	211,397.83	(205,976.73)				10,922,514.41
DC PROJECTS (NON-GROWTH RELATED)	13,677,868.42	520,000.00			285,864.96					14,483,733.38
FEDERAL GAS TAX	2,202,132.94	729,845.54			49,321.41					2,981,299.89
PROVINCIAL GAS TAX/TRANSIT	344,242.57	13,876.00			7,048.70	(253,128.51)	(104,931.25)			7,107.51
OCIF-FORMULA BASED	812.23	312,946.00			4,775.17					318,533.40
DEPOSITS FROM DEVELOPERS	2,121,874.98			810,770.00	50,777.20				(469,729.91)	2,513,692.27
CONTRIBUTIONS FROM DEVELOPERS	815,360.21			54,250.00	14,122.19					883,732.40
PARKLAND DEDICATION	285,389.18			87,750.00	6,969.05					380,108.23
<b>DEFERRED REVENUE</b>	<b>36,015,392.23</b>	<b>1,576,667.54</b>		<b>2,112,328.00</b>	<b>758,045.05</b>	<b>(459,105.24)</b>	<b>(120,551.41)</b>		<b>(469,729.91)</b>	<b>39,413,046.26</b>

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			Sept 1, 2018	on demand	variable	321,114.51	100.00%	321,114.51			
Financial Institutions Schedule I Banks Schedule II Banks and Credit Unions	100%	10 years 10 years							0.00%				
<b>TOTAL: EXTERNAL INVESTMENTS</b>								<b>321,114.51</b>		<b>100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
CASH													
General Account			Windsor Family Credit Union					6,276,344.78		6,276,344.78			
Sewer Account			Windsor Family Credit Union					136,492.98		136,492.98			
Water Account			Windsor Family Credit Union					796,298.85		796,298.85			
Reserves Account			Windsor Family Credit Union					23,352,957.27		23,352,957.27			
Capital Deposits Account			Windsor Family Credit Union					39,198,539.08		39,198,539.08			
<b>TOTAL: CASH</b>								<b>69,760,632.96</b>		<b>100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
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)										
<b>TOTAL: INVESTMENT IN ESSEX POWER</b>								<b>253,260.00</b>					
<b>GRAND TOTAL: CASH AND INVESTMENTS</b>								<b>70,335,007.47</b>		<b>70,081,747.47</b>	<b>0.00</b>	<b>0.00</b>	<b>253,260.00</b>
										<b>99.6%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.4%</b>