



## The Corporation of the Town of LaSalle

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<b>Date:</b>	March 28, 2019	<b>Report No:</b>	FIN-04-19
<b>Directed To:</b>	Members of Council	<b>Attachments:</b>	A: December 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>	4 <sup>th</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 4<sup>th</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 Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget
Operating Fund	35,277,400	36,799,537	104.3%	32,527,000	33,397,894	102.7%
Water Fund	5,516,000	5,366,222	97.3%	4,762,000	5,312,939	111.6%
Wastewater Fund	4,017,800	3,897,730	97.0%	3,208,000	3,950,692	123.2%
Corporate Total	44,811,200	46,063,489	102.8%	40,497,000	42,661,525	105.3%

Expenditures	2018 Budget	Actual to Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget
Operating Fund	35,277,400	36,697,735	104.0%	32,527,000	33,278,850	102.3%
Water Fund	5,516,000	5,364,330	97.3%	4,762,000	5,309,537	111.5%
Wastewater Fund	4,017,800	3,895,137	97.0%	3,208,000	3,945,660	123.0%
<b>Corporate Total</b>	<b>44,811,200</b>	<b>45,957,201</b>	<b>102.6%</b>	<b>40,497,000</b>	<b>42,534,047</b>	<b>105.0%</b>

**Overall Summary:**

The operating fund is in a surplus position of \$101,802. Additional transfers to reserves was made as the fund performed better than budget.

The water fund is in a surplus position of \$3,893. An additional transfer to the water projects reserve fund was made in the amount of \$632,100 as this division performed better than budget.

The wastewater fund is in a surplus position of \$2,593. The transfer to the sewer projects reserve fund was less than budgeted by \$88,900 as this division performed less than budget.

**Departmental Results:**

Revenue	2018 Budget	Actual to Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget
Departmental Total	35,277,400	36,799,537	104.3%	32,527,000	33,397,894	102.7%
General Levy	31,706,300	31,841,529	100.4%	29,127,100	29,317,774	100.7%
Supplementary Levy	195,000	1,035,028	530.8%	345,000	774,445	224.5%

**Comments:**

Supplementary taxes are \$840,028 higher than expected. Most of the general/corporate revenue activity is higher than budget, though reductions were noted in POA and Provincial Gas Tax.

Interest/Penalties-Taxes	275,000	297,655	108.2%	275,000	280,806	102.1%
Interest Income	300,000	717,883	239.3%	200,000	402,841	201.4%
EPC Income	545,000	561,593	103.0%	540,000	544,968	100.9%

**Comments:**

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

Mayor & Council	2018 Budget	Actual to Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget
Revenue	0	921	100.0%	0	683	100.0%
Labour Costs	267,400	241,166	90.2%	264,500	245,052	92.7%
Operating Costs	104,200	86,980	83.5%	98,700	72,487	73.4%
<b>Departmental Total</b>	<b>371,600</b>	<b>327,225</b>	<b>88.1%</b>	<b>363,200</b>	<b>316,856</b>	<b>87.2%</b>

**Comments:**

Overall this department is under budget by \$44,375. Specifically expenses in the areas of labour costs and conferences/seminars were under budget, while administrative expenses exceeded budget.

Finance & Administration	2018 Budget	Actual to Dec 31, 2018	Percentage of Budget	2017 Budget	Actual to Dec 31, 2017	Percentage of Budget
Revenue	842,700	856,032	101.6%	821,200	839,746	102.3%
Labour Costs	1,633,300	1,776,485	108.8%	1,651,300	1,664,592	100.8%
Operating Costs	530,100	497,705	93.9%	526,800	560,629	106.4%
Departmental Total	1,320,700	1,418,159	107.4%	1,356,900	1,385,474	102.1%

Comments:

The Finance & Administration department is over budget by \$97,459. Expenses related to labour costs (succession planning/replacement), conferences/seminars, and legal fees are higher than budget. Tax write offs are lower than budget.

Council Services	2018 Budget	Actual to Dec 31, 2018	Percentage of Budget	2017 Budget	Actual to Dec 31, 2017	Percentage of Budget
Revenue	24,800	44,055	177.6%	24,800	48,289	194.7%
Labour Costs	980,900	922,024	94.0%	843,600	921,952	109.3%
Operating Costs	143,600	107,979	75.2%	113,800	74,203	65.2%
Departmental Total	1,099,700	985,948	89.7%	932,600	947,865	101.6%

Comments:

Council Services is under budget by \$113,752. Revenue in the areas of marriage licenses and ceremonies continues to exceed budget, and an unbudgeted payment for the Safety Groups Program was received. While legal expenses were over budget this was offset by lower than budgeted labour and health and safety/HR projects expenditures. All other expense categories are under budget.

Financial Services	2018 Budget	Actual to Dec 31, 2018	Percentage of Budget	2017 Budget	Actual to Dec 31, 2017	Percentage of Budget
Labour Costs	261,200	0	0.0%	0	0	100.0%
Operating Costs	10,408,200	12,362,274	118.8%	9,227,200	10,603,423	114.9%
Departmental Total	10,669,400	12,362,274	115.9%	9,227,200	10,603,423	114.9%

Comments:

The division is over budget by \$1,692,874 as additional transfers to reserves were completed as several departments were under budget.

Division of IT	2018 Budget	Actual to Dec 31, 2018	Percentage of Budget	2017 Budget	Actual to Dec 31, 2017	Percentage of Budget
Labour Costs	476,100	460,100	96.6%	440,500	458,443	104.1%
Operating Costs	439,100	425,472	96.9%	433,500	424,755	98.0%
Departmental Total	915,200	885,572	96.8%	874,000	883,198	101.1%

Comments:

The IT division is under budget by \$29,628, primarily as a result of lower than budgeted labour and administrative expenses.



Fire	2018 Budget	Actual to Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget
Revenue	10,000	9,840	98.4%	10,000	5,617	56.2%
Labour Costs	2,053,800	2,149,961	104.7%	1,968,500	1,953,068	99.2%
Operating Costs	627,700	644,955	102.7%	509,100	516,476	101.4%
Departmental Total	2,671,500	2,785,075	104.3%	2,467,600	2,463,927	99.9%

Comments:

Fire Services is over budget by \$113,575. Labour costs, personnel expenses such as training and clothing, as well as vehicle maintenance expenses exceeded budgeted amounts, while administrative expenses were less than budgeted.

Police / Dispatch	2018 Budget	Actual to Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget
Labour Costs	6,711,000	6,688,598	99.7%	6,681,500	6,356,213	95.1%
Departmental Total	7,100,900	7,066,165	99.5%	6,843,900	6,721,757	98.2%

Comments:

Referred to the Police Services Board.

Police Services Board	2018 Budget	Actual to Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget
Labour Costs	40,500	38,044	93.9%	40,500	37,196	91.8%
Departmental Total	64,600	43,105	66.7%	67,500	85,892	127.3%

Comments:

Referred to the Police Services Board.

Public Works Summary	2018 Budget	Actual to Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget
Revenue	10,610,300	10,375,522	97.8%	9,026,100	10,366,590	114.9%
Labour Costs	5,883,400	5,672,249	96.4%	5,529,900	5,331,182	96.4%
Operating Costs	12,363,500	12,213,336	98.8%	10,656,900	11,857,729	111.3%
Total Expenditures	18,246,900	17,885,585	98.0%	16,186,800	17,188,911	106.2%
Net Department Activity	7,636,600	7,510,063	98.3%	7,160,700	6,822,321	95.3%

Comments:

Refer to Appendix A for comments.

Culture & Recreation Summary	2018 Budget	Actual to Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget
Revenue	2,499,500	2,518,998	100.8%	2,477,600	2,440,250	98.5%
Labour Costs	1,975,400	1,919,764	97.2%	1,889,100	1,778,967	94.2%
Operating Costs	592,400	610,104	103.0%	528,700	557,042	105.4%
Total Expenditures	2,567,800	2,529,868	98.5%	2,417,800	2,336,009	96.6%
Net Department Activity	68,300	10,870	15.9%	(59,800)	(104,241)	174.3%

Comments:

Refer to Appendix B for comments.

Development & Strategic Initiatives	2018 Budget	Actual to Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget
Revenue	42,500	113,481	267.0%	42,500	168,851	397.3%
Labour Costs	547,200	553,643	101.2%	526,800	537,467	102.0%
Operating Costs	90,800	84,844	93.4%	90,200	82,138	91.1%
Departmental Total	595,500	525,006	88.2%	574,500	450,754	78.5%

Comments:

The department is under budget by \$70,494. Revenue was higher than expected by \$68,750 and legal fees related to by-law enforcement were less than expected.

Building Division	2018 Budget	Actual to Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget
Construction Revenue	636,100	718,437	112.9%	636,100	956,751	150.4%
Other Revenue	7,800	11,566	148.3%	7,800	17,876	229.2%
Shortfall Covered by Revenue Fund	0	(0)	100.0%	0	0	100.0%
Transfer to Reserve Fund	8,900	77,133	866.7%	0	308,991	100.0%
Labour Costs	443,000	349,756	79.0%	457,800	420,206	91.8%
Operating Costs	192,000	303,115	157.9%	186,100	245,430	131.9%
Departmental Total	0	0	100.0%	0	0	100.0%

Comments:

Building permit revenue exceeded budget by \$86,104 due to permit fee rates increases that occurred at the beginning of the year and higher than expected building activity. This resulted in a transfer of \$77,133 to the building activity reserve fund to cover the accumulated shortfall from previous years (per Bill 124 requirements). Labour costs are less than budget but are offset by miscellaneous expenses relating to contractual expenses.

Non Departmental	2018 Budget	Actual to Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget
Conservation Authority	246,000	260,817	106.0%	246,000	242,737	98.7%

Comments:

The activity is consistent with the budget.

<u>Protective Inspection &amp; Control</u>						
Larvicide Program	5,000	7,864	157.3%	5,000	3,950	79.0%
Dog Pound Facilities	15,000	8,000	53.3%	15,000	12,781	85.2%
Animal Control Expenses	19,400	18,565	95.7%	19,400	18,565	95.7%
Spay/Neuter Vouchers	2,000	895	44.8%	2,000	1,350	67.5%
Dog Licences Revenue	20,000	19,601	98.0%	20,000	20,068	100.3%

Comments:

The larvicide program expenses are slightly higher than budget. Dog licenses revenue is on target with budget and all other animal control expenses are less than budget.

Emergency Measures	31,000	31,799	102.6%	31,000	26,547	85.6%
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Comments:

The activity is consistent with the budget.

Non Departmental	2018 Budget	Actual to Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget
Winter Control	200,000	198,007	99.0%	200,000	204,989	102.5%

Comments:

This account captures the sole cost of salt with respect to winter control. Minimal snow events occurred than expected in the 1<sup>st</sup> quarter and 4<sup>th</sup> quarter. Unused salt from 2017 (\$92,890) was transferred to 2018. At the end of 2018 unused salt (\$164,724) was transferred to 2019.

Traffic Control	82,000	95,804	116.8%	83,000	59,903	72.2%
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Comments:

Hydro for traffic signals is less than budget, however, the maintenance component is higher than budget.

LaSalle Transit (includes Handi-Transit	225,000	225,000	100.0%	225,000	225,000	100.0%
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Comments:

LaSalle Transit commenced operation in September 2017 with free rides until December 31, 2017. Revenue collected for the sale of tickets/passes was \$60,203. The Windsor service agreements totaled \$460,043. The LaSalle Transit accounts were funded by the Provincial Gas Tax and general revenue and at year end \$49,064 was transferred to the transit reserve.

Street Lighting	260,000	257,578	99.1%	296,000	273,148	92.3%
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Comments:

A decrease in hydro costs for street lights has been realized due to the Town wide LED street light conversion program which took effect commencing July 1, 2016. This is offset by higher than budgeted street light maintenance costs.

Crossing Guards	89,000	80,807	90.8%	85,300	81,110	95.1%
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Comments:

No significant variances to report.

Garbage Collection	625,000	630,031	100.8%	590,000	599,792	101.7%
Garbage Disposal	915,000	928,753	101.5%	880,000	907,740	103.2%

Comments:

Both the garbage collection and garbage disposal programs are slightly over budget.

Weed Cutting Expense	25,000	0	0.0%	25,000	0	0.0%
Weed Cutting Revenue	25,000	0	0.0%	25,000	(32)	-0.1%

Comments:

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

**Recommendations:**

- That Council receive the 4<sup>th</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 (Tano) 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 A**  
**Public Works – Divisional Activity**

Public Works Summary	2018 Budget	Actual to Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget
Revenue	10,610,300	10,375,522	97.8%	9,026,100	10,366,590	114.9%
Labour Costs	5,883,400	5,672,249	96.4%	5,529,900	5,331,182	96.4%
Operating Costs	12,363,500	12,213,336	98.8%	10,656,900	11,857,729	111.3%
Total Expenditures	18,246,900	17,885,585	98.0%	16,186,800	17,188,911	106.2%
Net Department Activity	7,636,600	7,510,063	98.3%	7,160,700	6,822,321	95.3%

Comments:

Overall, the Public Works department is \$126,537 under budget. Specifics are noted below.

Public Works Corporate	2018 Budget	Actual to Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget
Revenue	994,200	985,035	99.1%	975,700	982,421	100.7%
Labour Costs	1,141,300	1,040,052	91.1%	1,103,600	1,049,781	95.1%
Operating Costs	478,500	462,286	96.6%	468,100	467,425	99.9%
Departmental Total	625,600	517,304	82.7%	596,000	534,784	89.7%

Comments:

The Public Works Corporate division is under budget by \$108,296. Labour/benefit costs are less than budget by \$101,248 due to periodic position vacancies and an unbudgeted grant (\$24,609).

Roads / Drainage	2018 Budget	Actual to Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget
Revenue	0	17,811	100.0%	0	12,861	0.0%
Labour Costs	630,600	712,036	112.9%	1,118,600	891,276	79.7%
Operating Costs	535,100	404,679	75.6%	499,300	382,358	76.6%
Departmental Total	1,165,700	1,098,904	94.3%	1,617,900	1,260,773	77.9%

Comments:

The Roads/Drainage division is under budget by \$66,796. Labour costs are higher than budget. Equipment expenses, roadside maintenance, crack sealing and tree trimming activities were less than budget.

Drainage	2018 Budget	Actual to Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget
Labour Costs	426,800	409,840	96.0%	0	261,040	100.0%
Departmental Total	426,800	409,840	96.0%	0	261,040	100.0%

Comments:

The Drainage division is under budget by \$16,960. Overtime costs are less than budget.



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

Storm Sewers	2018 Budget	Actual to Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget
Labour Costs	115,900	100,904	87.1%	0	59,052	100.0%
Departmental Total	115,900	100,904	87.1%	0	59,052	100.0%

Comments:

The Storm Sewers division is under budget by \$14,996.

Facilities & Fleet	2018 Budget	Actual to Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget
Revenue	(47,300)	(55,568)	117.5%	(45,400)	(58,641)	129.2%
Labour Costs	1,491,000	1,529,886	102.6%	1,398,700	1,360,821	97.3%
Operating Costs	2,684,500	2,822,494	105.1%	2,564,000	2,517,951	98.2%
Departmental Total	4,128,200	4,296,812	104.1%	3,917,300	3,820,131	97.5%

Comments:

The Fleet and Facilities division is over budget by \$168,612. Labour cost are over budget in the areas of full-time overtime and part-time labour. Hydro and natural gas is less than budget (\$227,280 and \$6,432 respectively) and water/sewer is over budget (\$38,074 at the Vollmer Centre). Fuel and vehicle maintenance is over budget. Equipment maintenance is over budget (\$213,265) particularly in the arena, aquatic centre and outdoor pool.

Parks	2018 Budget	Actual to Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget
Revenue	35,000	53,156	151.9%	35,000	49,035	140.1%
Labour Costs	806,900	783,726	97.1%	689,000	636,725	92.4%
Operating Costs	410,500	366,372	89.3%	375,500	307,285	81.8%
Departmental Total	1,182,400	1,096,943	92.8%	1,029,500	894,975	86.9%

Comments:

The Parks division is under budget by \$85,457. Labour costs are under budget as well as various expenses included within program services. Boat ramp revenue collected exceeded the budgeted amount.

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

Water	2018 Budget	Actual to Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget
Revenue	5,516,000	5,366,222	97.3%	4,762,000	5,312,939	111.6%
Labour Costs	984,600	821,549	83.4%	951,900	740,754	77.8%
Operating Costs	4,531,400	4,542,781	100.3%	3,810,100	4,568,783	119.9%
Departmental Total	0	(1,893)	100.0%	0	(3,402)	100.0%

Comments:

The water fund is in a surplus position of \$1,893. An additional transfer to the water projects reserve fund was made in the amount of \$632,100 as this division performed better than budget.

Commencing January 1, 2017, the Town is now issuing water/sewer bills (commercial-monthly and residential-quarterly). Total revenue generated is \$149,778 less than budget offset by lower than budgeted labour and water purchase costs.

Wastewater	2018 Budget	Actual to Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget
Revenue	4,017,800	3,897,730	97.0%	3,208,000	3,950,692	123.2%
Labour Costs	286,300	274,256	95.8%	268,100	331,733	123.7%
Operating Costs	3,731,500	3,620,881	97.0%	2,939,900	3,613,927	122.9%
Departmental Total	0	(2,593)	100.0%	0	(5,032)	100.0%

Comments:

The wastewater fund is in a surplus position of \$2,593. The transfer to the sewer projects reserve fund was less than budgeted by \$88,900 as this division performed less than budget.

Commencing January 1, 2017, the Town is now issuing water/sewer bills (commercial-monthly and residential-quarterly). Total revenue generated is \$120,000 less than budget. Labour is under budget and wastewater treatment expenses are also slightly under budget.

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

Culture & Recreation Summary	2018 Budget	Actual to Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget
Revenue	2,499,500	2,518,998	100.8%	2,477,600	2,440,250	98.5%
Labour Costs	1,975,400	1,919,764	97.2%	1,889,100	1,778,967	94.2%
Operating Costs	592,400	610,104	103.0%	528,700	557,042	105.4%
Total Expenditures	2,567,800	2,529,868	98.5%	2,417,800	2,336,009	96.6%
Net Department Activity	68,300	10,870	15.9%	(59,800)	(104,241)	174.3%

Comments:

Overall, the Culture and Recreation department is \$57,430 better than budget at the end of 2018. Specifics are noted below.

Culture & Recreation Corporate	2018 Budget	Actual to Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget
Revenue	81,400	82,871	101.8%	79,200	106,995	135.1%
Labour Costs	907,200	835,038	92.1%	876,800	813,961	92.8%
Operating Costs	325,000	343,639	105.7%	265,000	275,307	103.9%
Departmental Total	1,150,800	1,095,805	95.2%	1,062,600	982,273	92.4%

Comments:

This division is \$54,995 under budget. Labour is under budget primarily as a result of a position vacancy, while marketing/advertising/promotion costs were higher than budget.

Culture & Recreation Community Programs	2018 Budget	Actual to Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget
Revenue	363,000	426,704	117.6%	342,800	362,494	105.7%
Labour Costs	272,900	288,534	105.7%	214,700	241,212	112.4%
Operating Costs	30,400	36,525	120.1%	31,900	33,753	105.8%
Departmental Total	(59,700)	(101,644)	170.3%	(96,200)	(87,529)	91.0%

Comments:

Community programming performed better than budget by \$41,944. Revenue collected is better than budget by \$63,704 offset by labour costs exceeding budget by \$15,634.

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

Culture & Recreation Cultural Programs	2018 Budget	Actual to Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget	Actual to Dec 31,2017
Revenue	5,000	14,791	295.8%	8,100	12,963	160.0%	12,963
Operating Costs	48,500	38,493	79.4%	41,000	40,378	98.5%	40,378
Departmental Total	43,500	23,702	54.5%	32,900	27,415	83.3%	27,415

Comments:

This division performed better than budget by \$19,798.

Culture & Recreation Hospitality	2018 Budget	Actual to Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget
Revenue	241,400	223,411	92.6%	245,600	239,663	97.6%
Labour Costs	98,200	91,658	93.3%	95,000	100,950	106.3%
Operating Costs	93,500	101,987	109.1%	100,800	102,599	101.8%
Departmental Total	(49,700)	(29,765)	59.9%	(49,800)	(36,114)	72.5%

Comments:

The hospitality division did not meet budget by \$19,935. Concession sales were less than budgeted, while cost of concession products purchased was over budget. Labour costs were slightly below budget.

Vollmer Centre Arenas	2018 Budget	Actual to Dec 31,2018	Percentage of Budget	2017 Budget	Actual to Dec 31,2017	Percentage of Budget
Revenue	815,800	817,311	100.2%	851,300	812,622	95.5%
Operating Costs	0	0	#DIV/0!	0	0	#DIV/0!
Departmental Total	(815,800)	(817,311)	100.2%	(851,300)	(812,622)	95.5%

Comments:

The arena division is slightly better than budget by \$1,511, which is all ice rental related. Equipment repairs and maintenance has been transferred to the Facilities and Fleet division.



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

<b>Vollmer Centre Aquatic Centre</b>	<b>2018 Budget</b>	<b>Actual to Dec 31,2018</b>	<b>Percentage of Budget</b>	<b>2017 Budget</b>	<b>Actual to Dec 31,2017</b>	<b>Percentage of Budget</b>
Revenue	611,200	572,249	93.6%	584,200	565,941	96.9%
Labour Costs	479,500	463,820	96.7%	467,900	396,972	84.8%
Operating Costs	50,000	45,632	91.3%	40,000	51,999	130.0%
Departmental Total	(81,700)	(62,797)	76.9%	(76,300)	(116,970)	153.3%

Comments:

The aquatic centre division is less than budget by \$18,903. Revenue was \$39,000 less budgeted, which was offset by lower than budgeted labour and materials/supplies costs. The aquatic centre was closed from late August to early October to complete repairs and general maintenance such as repairs to the air handling system, pool liner, general cleaning and painting.

<b>Vollmer Centre Fitness Centre</b>	<b>2018 Budget</b>	<b>Actual to Dec 31,2018</b>	<b>Percentage of Budget</b>	<b>2017 Budget</b>	<b>Actual to Dec 31,2017</b>	<b>Percentage of Budget</b>
Revenue	342,000	349,936	102.3%	328,000	305,274	93.1%
Labour Costs	187,500	199,653	106.5%	207,100	190,307	91.9%
Operating Costs	45,000	43,828	97.4%	50,000	53,007	106.0%
Departmental Total	(109,500)	(106,455)	97.2%	(70,900)	(61,960)	87.4%

Comments:

The fitness centre did not meet budget by \$3,045, though overall performed better than the prior year.

<b>LaSalle Outdoor Pool</b>	<b>2018 Budget</b>	<b>Actual to Dec 31,2018</b>	<b>Percentage of Budget</b>	<b>2017 Budget</b>	<b>Actual to Dec 31,2017</b>	<b>Percentage of Budget</b>
Revenue	39,700	31,726	79.9%	38,400	34,299	89.3%
Labour Costs	30,100	41,060	136.4%	27,600	35,564	128.9%
Departmental Total	(9,600)	9,334	-97.2%	(10,800)	1,265	-11.7%

Comments:

The outdoor pool did not meet budget by \$18,934. The operation of the outdoor pool was extended through the month of September to offer alternative options for pool users as the Vollmer Complex pool was closed for the month of September to complete repairs and maintenance. Labour costs were over budget by \$10,960 and revenue did not meet budget by \$7,974.

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	2018 Budget	2018 YTD Actual December	\$ VARIANCE Budget to Actual	2018 % Budget to Actual	2017 Budget	2017 YTD Actual December	2017 % Budget to Actual
<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%
Supplementary Levy	(195,000)	(1,035,028.48)	(840,028.48)	530.8%	(345,000)	(774,444.87)	224.5%
Payments in Lieu of Taxes-General	(43,600)	(43,648.95)	(48.95)	100.1%	(41,900)	(41,640.79)	99.4%
Payments in Lieu of Taxes-Supplementary	0	(1,494.39)	(1,494.39)	100.0%	0	0.00	100.0%
Local Improvements	(19,300)	(19,266.08)	33.92	99.8%	(19,300)	(19,266.08)	99.8%
Other Revenues	(3,313,200)	(3,858,569.41)	(545,369.41)	116.5%	(2,993,700)	(3,244,768.26)	108.4%
Revenues	(35,277,400)	(36,799,536.56)	(1,522,136.56)	104.3%	(32,527,000)	(33,397,893.83)	102.7%

**Expenditures**

**Mayor & Council**

Wages/Benefits	267,400	241,166.03	(26,233.97)	90.2%	264,500	245,052.37	92.7%
Administrative Expenses	38,500	50,637.58	12,137.58	131.5%	35,500	24,982.58	70.4%
Personnel Expenses	40,200	14,970.68	(25,229.32)	37.2%	39,200	26,505.68	67.6%
Program Services	25,500	21,371.78	(4,128.22)	83.8%	24,000	20,998.24	87.5%
Expenditures	371,600	328,146.07	(43,453.93)	88.3%	363,200	317,538.87	87.4%
Other Revenues	0	(921.24)	(921.24)	100.0%	0	(682.74)	100.0%
Mayor & Council	371,600	327,224.83	(44,375.17)	88.1%	363,200	316,856.13	87.2%

**Finance & Administration**

Wages/Benefits	1,633,300	1,776,485.28	143,185.28	108.8%	1,651,300	1,664,591.57	100.8%
Administrative Expenses	170,400	178,881.63	8,481.63	105.0%	168,100	164,049.78	97.6%
Personnel Expenses	37,500	49,313.31	11,813.31	131.5%	36,500	45,477.07	124.6%
Program Services	322,200	269,510.27	(52,689.73)	83.7%	322,200	351,102.36	109.0%
Expenditures	2,163,400	2,274,190.49	110,790.49	105.1%	2,178,100	2,225,220.78	102.2%
Other Revenues	(842,700)	(856,031.86)	(13,331.86)	101.6%	(821,200)	(839,746.30)	102.3%
Finance & Administration	1,320,700	1,418,158.63	97,458.63	107.4%	1,356,900	1,385,474.48	102.1%

**Council Services**

Wages/Benefits	980,900	922,024.25	(58,875.75)	94.0%	843,600	921,951.61	109.3%
Administrative Expenses	27,100	13,057.99	(14,042.01)	48.2%	25,200	10,092.68	40.1%
Personnel Expenses	49,100	22,270.32	(26,829.68)	45.4%	45,300	25,959.72	57.3%
Program Services	67,400	70,630.52	3,230.52	104.8%	43,300	35,980.46	83.1%
Transfers to Own Funds	0	2,019.97	2,019.97	100.0%	0	2,169.65	100.0%
Expenditures	1,124,500	1,030,003.05	(94,496.95)	91.6%	957,400	996,154.12	104.1%
Other Revenues	(24,800)	(44,054.70)	(19,254.70)	177.6%	(24,800)	(48,289.38)	194.7%
Council Services	1,099,700	985,948.35	(113,751.65)	89.7%	932,600	947,864.74	101.6%

**Financial Services**

Wages/Benefits	261,200	0.00	(261,200.00)	0.0%	0	0.00	100.0%
Long Term Debt Capital Financing	1,964,200	1,964,173.50	(26.50)	100.0%	1,964,200	1,964,173.50	100.0%
Long Term Debt Charges	19,300	19,266.08	(33.92)	99.8%	19,300	19,266.08	99.8%
Program Services	205,000	30,152.28	(174,847.72)	0.0%	160,000	56,359.84	0.0%
Transfers to Own Funds	8,219,700	10,348,682.06	2,128,982.06	125.9%	7,083,700	8,563,623.26	120.9%
Financial Services	10,669,400	12,362,273.92	1,692,873.92	115.9%	9,227,200	10,603,422.68	114.9%

**Division of IT (DoIT)**

Wages/Benefits	476,100	460,099.76	(16,000.24)	96.6%	440,500	458,442.80	104.1%
Administrative Expenses	277,100	267,630.32	(9,469.68)	96.6%	274,500	268,044.15	97.7%
Personnel Expenses	9,000	4,842.16	(4,157.84)	53.8%	9,000	6,710.68	74.6%
Transfers to Own Funds	153,000	153,000.00	0.00	100.0%	150,000	150,000.00	100.0%
Financial Services	915,200	885,572.24	(29,627.76)	96.8%	874,000	883,197.63	101.1%

**Fire**

Wages/Benefits	2,053,800	2,149,960.60	96,160.60	104.7%	1,968,500	1,953,068.21	99.2%
Administrative Expenses	60,400	57,288.83	(3,111.17)	94.9%	59,400	59,883.97	100.8%
Personnel Expenses	110,600	122,960.45	12,360.45	111.2%	107,500	107,516.90	100.0%
Vehicle/Equipment Expenses	125,700	135,506.97	9,806.97	107.8%	120,200	127,998.70	106.5%
Program Services	23,000	21,198.50	(1,801.50)	92.2%	18,000	17,075.98	94.9%
Transfers to Own Funds	308,000	308,000.00	0.00	100.0%	204,000	204,000.00	100.0%
Expenditures	2,681,500	2,794,915.35	113,415.35	104.2%	2,477,600	2,469,543.76	99.7%
Other Revenues	(10,000)	(9,839.90)	160.10	98.4%	(10,000)	(5,616.73)	56.2%
Fire	2,671,500	2,785,075.45	113,575.45	104.3%	2,467,600	2,463,927.03	99.9%

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	2018 Budget	2018 YTD Actual December	\$ VARIANCE Budget to Actual	2018 % Budget to Actual	2017 Budget	2017 YTD Actual December	2017 % Budget to Actual
<b>Police / Dispatch</b>							
Wages/Benefits	6,711,000	6,688,597.52	(22,402.48)	99.7%	6,681,500	6,356,212.75	95.1%
Administrative Expenses	170,200	183,576.76	13,376.76	107.9%	171,900	181,467.91	105.6%
Personnel Expenses	112,000	122,155.62	10,155.62	109.1%	116,000	121,727.89	104.9%
Facility Expenses	155,000	164,867.33	9,867.33	106.4%	160,000	159,799.99	99.9%
Vehicle/Equipment Expenses	141,100	141,262.46	162.46	100.1%	136,900	129,023.14	94.3%
Program Services	138,000	275,177.47	137,177.47	199.4%	138,000	162,659.64	117.9%
Transfers to Own Funds	0	0.00	0.00	100.0%	76,000	275,255.90	362.2%
Expenditures	7,427,300	7,575,637.16	148,337.16	102.0%	7,480,300	7,386,147.22	98.7%
Grants	(63,800)	(159,105.89)	(95,305.89)	249.4%	(52,000)	(56,392.78)	108.5%
Contributions from Own Funds	0	(37,729.45)	(37,729.45)	100.0%	0	0.00	100.0%
Other Revenues	(262,600)	(312,636.48)	(50,036.48)	119.1%	(584,400)	(607,997.27)	104.0%
Police / Dispatch	7,100,900	7,066,165.34	(34,734.66)	99.5%	6,843,900	6,721,757.17	98.2%
<b>Police Services Board</b>							
Wages/Benefits	40,500	38,043.59	(2,456.41)	93.9%	40,500	37,196.35	91.8%
Administrative Expenses	16,000	14,858.24	(1,141.76)	92.9%	17,300	12,610.94	72.9%
Personnel Expenses	7,100	2,952.19	(4,147.81)	41.6%	8,700	2,909.37	33.4%
Program Services	1,000	(12,748.79)	(13,748.79)	-1274.9%	1,000	33,180.71	3318.1%
Expenditures	64,600	43,105.23	(21,494.77)	66.7%	67,500	85,897.37	127.3%
Other Revenues	0	0.00	0.00	100.0%	0	(5.00)	100.0%
Police Services Board	64,600	43,105.23	(21,494.77)	66.7%	67,500	85,892.37	127.3%
<b>Conservation Authority</b>							
Program Services	246,000	260,817.00	14,817.00	106.0%	246,000	242,737.00	98.7%
<b>Protective Inspection &amp; Control</b>							
Program Services	41,400	35,323.78	(6,076.22)	85.3%	41,400	36,645.73	88.5%
Other Revenues	(20,000)	(19,601.00)	399.00	98.0%	(20,000)	(20,068.00)	100.3%
Protective Inspection & Control	21,400	15,722.78	(5,677.22)	73.5%	21,400	16,577.73	77.5%
<b>Emergency Measures</b>							
Program Services	31,000	31,798.96	798.96	102.6%	31,000	26,547.41	85.6%
<b>Public Works Summary</b>							
Wages/Benefits	5,883,400	5,672,249.40	(211,150.60)	96.4%	5,529,900	5,331,182.30	96.4%
Long Term Debt	412,000	411,953.46	(46.54)	100.0%	412,000	411,953.46	100.0%
Administrative Expenses	358,500	343,819.21	(14,680.79)	95.9%	352,600	348,167.88	98.7%
Personnel Expenses	120,000	118,467.20	(1,532.80)	98.7%	115,500	119,256.62	103.3%
Facility Expenses	1,931,700	1,790,885.44	(140,814.56)	92.7%	1,825,400	1,771,396.50	97.0%
Vehicle/Equipment Expenses	603,000	854,264.30	251,264.30	141.7%	588,100	574,315.30	97.7%
Program Services	6,377,200	5,588,542.19	(788,657.81)	87.6%	5,905,600	5,793,502.45	98.1%
Transfers to Own Funds	2,561,100	3,105,404.02	544,304.02	121.3%	1,457,700	2,839,136.44	194.8%
Expenditures	18,246,900	17,885,585.22	(361,314.78)	98.0%	16,186,800	17,188,910.95	106.2%
Contributions from Own Funds	(412,000)	(411,953.46)	46.54	100.0%	(412,000)	(411,953.46)	100.0%
Other Revenues	(10,198,300)	(9,963,568.77)	234,731.23	97.7%	(8,614,100)	(9,954,636.55)	115.6%
Public Works Summary	7,636,600	7,510,062.99	(126,537.01)	98.3%	7,160,700	6,822,320.94	95.3%
<b>Public Works Corporate</b>							
Wages/Benefits	1,141,300	1,040,052.09	(101,247.91)	91.1%	1,103,600	1,049,780.94	95.1%
Administrative Expenses	358,500	343,819.21	(14,680.79)	95.9%	352,600	348,167.88	98.7%
Personnel Expenses	120,000	118,467.20	(1,532.80)	98.7%	115,500	119,256.62	103.3%
Expenditures	1,619,800	1,502,338.50	(117,461.50)	213.8%	1,571,700	1,517,205.44	65.5%
Other Revenues	(994,200)	(985,034.96)	9,165.04	99.1%	(975,700)	(982,421.46)	100.7%
Public Works Corporate	625,600	517,303.54	(108,296.46)	82.7%	596,000	534,783.98	89.7%
<b>Roads/Drainage</b>							
Wages/Benefits	630,600	712,035.72	81,435.72	112.9%	1,118,600	891,276.22	79.7%
Vehicle/Equipment Expenses	34,000	19,754.21	(14,245.79)	58.1%	34,000	15,649.73	46.0%
Program Services	501,100	384,924.36	(116,175.64)	76.8%	465,300	366,707.93	78.8%
Expenditures	1,165,700	1,116,714.29	(48,985.71)	95.8%	1,617,900	1,273,633.88	78.7%
Other Revenues	0	(17,810.65)	(17,810.65)	100.0%	0	(12,860.89)	0.0%
Roads/Drainage	1,165,700	1,098,903.64	(66,796.36)	94.3%	1,617,900	1,260,772.99	77.9%

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	2018 Budget	2018 YTD Actual December	\$ VARIANCE Budget to Actual	2018 % Budget to Actual	2017 Budget	2017 YTD Actual December	2017 % Budget to Actual
<b><u>Drainage</u></b>							
Wages/Benefits	426,800	409,840.17	(16,959.83)	96.0%	0	261,039.62	100.0%
Expenditures	426,800	409,840.17	(16,959.83)	89.2%	0	261,039.62	100.0%
Drainage	426,800	409,840.17	(16,959.83)	9.7%	0	261,039.62	100.0%
<b><u>Storm Sewers</u></b>							
Wages/Benefits	115,900	100,903.78	(14,996.22)	87.1%	0	59,052.09	100.0%
Expenditures	115,900	100,903.78	(14,996.22)	0.0%	0	59,052.09	0.0%
Storm Sewers	115,900	100,903.78	(14,996.22)	95.1%	0	59,052.09	100.0%
<b><u>Facilities &amp; Fleet</u></b>							
Wages/Benefits	1,491,000	1,529,886.10	38,886.10	102.6%	1,398,700	1,360,821.36	97.3%
Facility Expenses	1,931,700	1,790,885.44	(140,814.56)	92.7%	1,825,400	1,771,396.50	97.0%
Vehicle/Equipment Expenses	533,500	811,204.93	277,704.93	152.1%	523,600	530,118.27	101.2%
Transfer to Own Funds	219,300	220,404.02	1,104.02	100.5%	215,000	216,436.44	100.7%
Expenditures	4,175,500	4,352,380.49	176,880.49	104.2%	3,962,700	3,878,772.57	97.9%
Other Revenues	(47,300)	(55,568.35)	(8,268.35)	117.5%	(45,400)	(58,641.39)	129.2%
Facilities & Fleet	4,128,200	4,296,812.14	168,612.14	104.1%	3,917,300	3,820,131.18	97.5%
<b><u>Parks</u></b>							
Wages/Benefits	806,900	783,726.42	(23,173.58)	97.1%	689,000	636,725.03	92.4%
Vehicle/Equipment Expenses	15,500	10,959.58	(4,540.42)	70.7%	15,500	11,243.06	72.5%
Program Services	395,000	355,412.81	(39,587.19)	90.0%	360,000	296,041.99	82.2%
Expenditures	1,217,400	1,150,098.81	(67,301.19)	94.5%	1,064,500	944,010.08	88.7%
Other Revenues	(35,000)	(53,155.73)	(18,155.73)	151.9%	(35,000)	(49,035.10)	140.1%
Parks	1,182,400	1,096,943.08	(85,456.92)	92.8%	1,029,500	894,974.98	86.9%
<b><u>Water</u></b>							
Wages/Benefits	984,600	821,549.18	(163,050.82)	83.4%	951,900	740,754.29	77.8%
Vehicle/Equipment Expenses	20,000	12,345.58	(7,654.42)	61.7%	15,000	17,304.24	115.4%
Program Services	3,353,500	2,740,435.18	(613,064.82)	81.7%	3,065,100	3,101,478.81	101.2%
Transfers to Own Funds	1,157,900	1,790,000.00	632,100.00	154.6%	730,000	1,450,000.00	198.6%
Expenditures	5,516,000	5,364,329.94	(151,670.06)	97.3%	4,762,000	5,309,537.34	111.5%
Consumption/Base Rate Revenues	(5,417,000)	(5,160,200.24)	256,799.76	95.3%	(4,664,000)	(5,150,739.50)	110.4%
Other Revenues	(99,000)	(206,022.25)	(107,022.25)	208.1%	(98,000)	(162,199.54)	165.5%
Water	0	(1,892.55)	(1,892.55)	100.0%	0	(3,401.70)	100.0%
<b><u>Wastewater</u></b>							
Wages/Benefits	286,300	274,255.94	(12,044.06)	95.8%	268,100	331,732.75	123.7%
Long Term Debt Charges	412,000	411,953.46	(46.54)	100.0%	412,000	411,953.46	100.0%
Vehicle/Equipment Expenses	8,000	6,157.57	(1,842.43)	77.0%	0	0.00	100.0%
Program Services	2,127,600	2,107,769.84	(19,830.16)	99.1%	2,015,200	2,029,273.72	100.7%
Transfers to Own Funds	1,183,900	1,095,000.00	(88,900.00)	92.5%	512,700	1,172,700.00	228.7%
Expenditures	4,017,800	3,895,136.81	(122,663.19)	97.0%	3,208,000	3,945,659.93	123.0%
Contributions from Own Funds	(412,000)	(411,953.46)	46.54	100.0%	(412,000)	(411,953.46)	100.0%
Consumption/Base Rate Revenues	(3,592,800)	(3,454,822.52)	137,977.48	96.2%	(2,783,000)	(3,506,824.65)	126.0%
Other Revenues	(13,000)	(30,954.07)	(17,954.07)	238.1%	(13,000)	(31,914.02)	245.5%
Wastewater	0	(2,593.24)	(2,593.24)	100.0%	0	(5,032.20)	100.0%
<b><u>Winter Control</u></b>							
Program Services	200,000	198,007.04	(1,992.96)	99.0%	200,000	204,988.77	102.5%
<b><u>Traffic Control</u></b>							
Program Services	82,000	95,803.59	13,803.59	116.8%	83,000	59,903.24	72.2%
<b><u>Handi-Transit</u></b>							
Program Services	61,000	43,309.20	(17,690.80)	71.0%	61,000	55,646.67	91.2%
<b><u>LaSalle Transit</u></b>							
Program Services	225,000	489,268.00	264,268.00	217.5%	225,000	151,657.16	67.4%
Transfers to Own Funds	0	49,063.77	49,063.77	100.0%	0	225,000.00	100.0%
Expenditures	225,000	538,331.77	313,331.77	239.3%	225,000	376,657.16	167.4%
Contributions from Own Funds	0	(253,128.51)	(253,128.51)	100.0%	0	(151,239.13)	100.0%
Other Revenues	0	(60,203.26)	(60,203.26)	100.0%	0	(418.03)	100.0%
LaSalle Transit	225,000	225,000.00	0.00	100.0%	225,000	225,000.00	100.0%



TOWN OF LASALLE  
FINANCIAL STATEMENT  
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	2018 Budget	2018 YTD Actual December	\$ VARIANCE Budget to Actual	2018 % Budget to Actual	2017 Budget	2017 YTD Actual December	2017 % Budget to Actual
<u>Street Lighting</u>							
Program Services	260,000	257,578.02	(2,421.98)	99.1%	296,000	273,148.11	92.3%

<u>Crossing Guards</u>							
Wages/Benefits	87,200	80,039.41	(7,160.59)	91.8%	83,500	80,112.94	95.9%
Administrative Expenses	800	750.60	(49.40)	93.8%	800	750.60	93.8%
Program Services	1,000	17.29	(982.71)	1.7%	1,000	246.14	24.6%
Crossing Guards	89,000	80,807.30	(8,192.70)	90.8%	85,300	81,109.68	95.1%

<u>Garbage Collection</u>							
Program Services	625,000	630,031.36	5,031.36	100.8%	590,000	599,791.99	101.7%

<u>Garbage Disposal</u>							
Program Services	915,000	928,753.10	13,753.10	101.5%	880,000	907,739.50	103.2%

<u>Culture &amp; Recreation Summary</u>							
Wages/Benefits	1,975,400	1,919,763.89	(55,636.11)	97.2%	1,889,100	1,778,967.08	94.2%
Administrative Expenses	51,500	52,333.92	833.92	101.6%	49,200	47,397.25	96.3%
Personnel Expenses	33,800	37,762.78	3,962.78	111.7%	27,800	27,509.80	99.0%
Vehicle/Equipment Expenses	7,500	7,193.44	(306.56)	95.9%	15,000	20,111.24	134.1%
Program Services	284,600	300,397.16	15,797.16	105.6%	271,700	296,720.71	109.2%
Transfers to Own Funds	215,000	212,417.00	(2,583.00)	98.8%	165,000	165,302.50	100.2%
Expenditures	2,567,800	2,529,868.19	(37,931.81)	98.5%	2,417,800	2,336,008.58	96.6%
Grants	0	0.00	0.00	100.0%	0	(20,000.00)	100.0%
Other Revenues	(2,499,500)	(2,518,998.43)	(19,498.43)	100.8%	(2,477,600)	(2,420,249.91)	97.7%
Culture & Recreation Summary	68,300	10,869.76	(57,430.24)	15.9%	(59,800)	(104,241.33)	174.3%

<u>Culture &amp; Recreation Corporate</u>							
Wages/Benefits	907,200	835,038.02	(72,161.98)	92.1%	876,800	813,961.28	92.8%
Administrative Expenses	51,500	52,333.92	833.92	101.6%	49,200	47,397.25	96.3%
Personnel Expenses	33,800	37,762.78	3,962.78	111.7%	27,800	27,509.80	99.0%
Vehicle/Program Expenses	7,500	5,811.75	(1,688.25)	77.5%	7,500	5,760.58	76.8%
Program Services	57,200	75,313.19	18,113.19	131.7%	55,500	69,336.37	124.9%
Transfers to Own Funds	175,000	172,417.00	(2,583.00)	98.5%	125,000	125,302.50	100.2%
Expenditures	1,232,200	1,178,676.66	(53,523.34)	95.7%	1,141,800	1,089,267.78	95.4%
Grants	0	0.00	0.00	100.0%	0	(20,000.00)	100.0%
Other Revenues	(81,400)	(82,871.17)	(1,471.17)	101.8%	(79,200)	(86,994.98)	109.8%
Culture & Recreation Corporate	1,150,800	1,095,805.49	(54,994.51)	95.2%	1,062,600	982,272.80	92.4%

<u>Culture &amp; Recreation Community Programs</u>							
Wages/Benefits	272,900	288,534.29	15,634.29	105.7%	214,700	241,212.22	112.4%
Program Services	30,400	36,525.31	6,125.31	120.2%	31,900	33,752.56	105.8%
Expenditures	303,300	325,059.60	21,759.60	107.2%	246,600	274,964.78	111.5%
Other Revenues	(363,000)	(426,703.72)	(63,703.72)	117.6%	(342,800)	(362,493.54)	105.7%
Culture & Recreation Community Programs	(59,700)	(101,644.12)	(41,944.12)	170.3%	(96,200)	(87,528.76)	91.0%

<u>Culture &amp; Recreation Cultural Programs</u>							
Program Services	48,500	38,493.33	(10,006.67)	79.4%	41,000	40,378.00	98.5%
Other Revenues	(5,000)	(14,791.33)	(9,791.33)	295.8%	(8,100)	(12,962.75)	160.0%
Culture & Recreation Cultural Programs	43,500	23,702.00	(19,798.00)	54.5%	32,900	27,415.25	83.3%

<u>Culture &amp; Recreation Hospitality</u>							
Wages/Benefits	98,200	91,658.15	(6,541.85)	93.3%	95,000	100,950.18	106.3%
Vehicle/Equipment Expenses	0	0.00	0.00	100.0%	2,500	5,535.94	221.4%
Program Services	93,500	101,987.49	8,487.49	109.1%	98,300	97,063.06	98.7%
Expenditures	191,700	193,645.64	1,945.64	101.0%	195,800	203,549.18	104.0%
Other Revenues	(241,400)	(223,410.75)	17,989.25	92.6%	(245,600)	(239,662.94)	97.6%
Culture & Recreation Hospitality	(49,700)	(29,765.11)	19,934.89	59.9%	(49,800)	(36,113.76)	72.5%

<u>VRC Arenas</u>							
Vehicle/Equipment Expenses	0	0.00	0.00	100.0%	0	0.00	100.0%
Other Revenues	(815,800)	(817,310.57)	(1,510.57)	100.2%	(851,300)	(812,622.33)	95.5%
VRC Arenas	(815,800)	(817,310.57)	(1,510.57)	100.2%	(851,300)	(812,622.33)	95.5%

TOWN OF LASALLE  
FINANCIAL STATEMENT  
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	2018 Budget	2018 YTD Actual December	\$ VARIANCE Budget to Actual	2018 % Budget to Actual	2017 Budget	2017 YTD Actual December	2017 % Budget to Actual
<b><u>VRC Aquatic Centre</u></b>							
Wages/Benefits	479,500	463,820.33	(15,679.67)	96.7%	467,900	396,972.14	84.8%
Vehicle/Equipment Expenses	0	1,381.69	1,381.69	100.0%	0	1,212.69	100.0%
Program Services	50,000	44,250.31	(5,749.69)	88.5%	40,000	50,785.99	127.0%
Expenditures	529,500	509,452.33	(20,047.67)	96.2%	507,900	448,970.82	88.4%
Other Revenues	(611,200)	(572,248.87)	38,951.13	93.6%	(584,200)	(565,940.58)	96.9%
VRC Aquatic Centre	(81,700)	(62,796.54)	18,903.46	76.9%	(76,300)	(116,969.76)	153.3%
<b><u>VRC Fitness Centre</u></b>							
Wages/Benefits	187,500	199,653.43	12,153.43	106.5%	207,100	190,307.48	91.9%
Vehicle/Equipment Expenses	0	0.00	0.00	100.0%	5,000	7,602.03	152.0%
Program Services	5,000	3,827.53	(1,172.47)	76.6%	5,000	5,404.73	108.1%
Transfers to Own Funds	40,000	40,000.00	0.00	100.0%	40,000	40,000.00	100.0%
Expenditures	232,500	243,480.96	10,980.96	104.7%	257,100	243,314.24	94.6%
Grants	0	0.00	0.00	100.0%	0	0.00	100.0%
Other Revenues	(342,000)	(349,936.00)	(7,936.00)	102.3%	(328,000)	(305,273.99)	93.1%
VRC Fitness Centre	(109,500)	(106,455.04)	3,044.96	97.2%	(70,900)	(61,959.75)	87.4%
<b><u>LaSalle Outdoor Pool</u></b>							
Wages/Benefits	30,100	41,059.67	10,959.67	136.4%	27,600	35,563.78	128.9%
Vehicle/Equipment Expenses	0	0.00	0.00	100.0%	0	0.00	100.0%
Program Services	0	0.00	0.00	100.0%	0	0.00	100.0%
Expenditures	30,100	41,059.67	10,959.67	136.4%	27,600	35,563.78	128.9%
Other Revenues	(39,700)	(31,726.02)	7,973.98	79.9%	(38,400)	(34,298.80)	89.3%
LaSalle Outdoor Pool	(9,600)	9,333.65	18,933.65	-97.2%	(10,800)	1,264.98	-11.7%
<b><u>Development &amp; Strategic Initiatives</u></b>							
Wages/Benefits	547,200	553,642.87	6,442.87	101.2%	526,800	537,467.26	102.0%
Administrative Expenses	20,200	20,524.60	324.60	101.6%	20,100	18,553.16	92.3%
Personnel Expenses	9,200	9,436.86	236.86	102.6%	9,200	3,474.61	37.8%
Program Services	23,400	16,882.44	(6,517.56)	72.2%	22,900	22,110.37	96.6%
Transfers to Own Funds	38,000	38,000.00	0.00	100.0%	38,000	38,000.00	100.0%
Expenditures	638,000	638,486.77	486.77	100.1%	617,000	619,605.40	100.4%
Grants	0	(2,230.63)	(2,230.63)	100.0%	0	(2,881.37)	100.0%
Other Revenues	(42,500)	(111,250.00)	(68,750.00)	261.8%	(42,500)	(165,970.00)	390.5%
Development & Strategic Initiatives	595,500	525,006.14	(70,493.86)	88.2%	574,500	450,754.03	78.5%
<b><u>Building Division</u></b>							
Wages/Benefits	443,000	349,756.29	(93,243.71)	79.0%	457,800	420,205.55	91.8%
Administrative Expenses	4,600	4,806.08	206.08	104.5%	5,900	4,265.88	72.3%
Personnel Expenses	10,700	5,722.05	(4,977.95)	53.5%	10,700	6,727.32	62.9%
Program Services	176,700	292,586.49	115,886.49	165.6%	169,500	234,436.68	138.3%
Transfers to Own Funds	8,900	77,132.61	68,232.61	866.7%	0	308,991.47	100.0%
Expenditures	643,900	730,003.52	86,103.52	113.4%	643,900	974,626.90	151.4%
Contributions from Own Funds	0	0.00	0.00	100.0%	0	0.00	100.0%
Other Revenues	(643,900)	(730,003.52)	(86,103.52)	113.4%	(643,900)	(974,626.90)	151.4%
Building Division	0	0.00	0.00	100.0%	0	0.00	100.0%
<b><u>Agriculture / Reforestation</u></b>							
Program Services	25,000	0.00	(25,000.00)	0.0%	25,000	0.00	0.0%
Other Revenues	(25,000)	0.00	25,000.00	0.0%	(25,000)	0.00	0.0%
Agriculture / Reforestation	0	0.00	0.00	100.0%	0	0.00	100.0%
Expenditures	35,277,400	36,693,248.80	1,415,848.80	104.0%	32,527,000	33,270,415.97	102.3%
T o t a l	0	(106,287.76)	(106,287.76)	100.0%	0	(127,477.86)	100.0%
General Fund	0	(101,801.97)	(101,801.97)	100.0%	0	(119,043.96)	100.0%
Water Fund	0	(1,892.55)	(1,892.55)	100.0%	0	(3,401.70)	100.0%
Wastewater Fund	0	(2,593.24)	(2,593.24)	100.0%	0	(5,032.20)	100.0%

TOWN OF LASALLE  
CAPITAL FUND ANALYSIS  
DECEMBER 31, 2018

28/02/2019

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 DEC 31, 2018
TECHNOLOGY	0.00	99,807.35	10,133.26	715.99		(110,656.60)				0.00
Replace desktops/laptops	0.00	17,715.61		58.69		(17,774.30)				0.00
Network equipment	0.00	7,366.09		63.60		(7,429.69)				0.00
Server equipment & upgrades	0.00	9,969.26		114.94		(10,084.20)				0.00
Software	0.00		9,036.29	26.38		(9,062.67)				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
VC UPS	0.00	3,698.53				(3,698.53)				0.00
STRATEGIC INITIATIVES	0.00	62,581.34	64,696.83	520.10		(41,448.54)		(86,349.73)		0.00
Todd/Malden Roundabout-Sculpture	0.00	62,581.34				(6,294.11)		(56,287.23)		0.00
Economic Development Strategic Plan	0.00		64,696.83	520.10		(35,154.43)		(30,062.50)		0.00
HYDRO GENERATOR	32,583.35		1,637.17	243.51					(26,253.71)	8,210.32
CAPITAL-ADMIN/FINANCIAL SERVICES	(51,550.28)									(51,550.28)
Over financed activities	(51,550.28)									(51,550.28)
CAPITAL-FIRE	0.00	25,299.57	46,106.46	96.81		(71,502.84)				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	7,021.44				(7,021.44)				0.00
Rescue Tools	0.00	10,170.91				(10,170.91)				0.00
Fire Master Plan	0.00		28,455.40			(28,455.40)				0.00
Fire Simulator Mobile Unit	0.00		16,318.00			(16,318.00)				0.00
CAPITAL-POLICE	0.00	57,306.52				(57,306.52)				0.00
Vehicle	0.00	57,306.52				(57,306.52)				0.00
CAPITAL-ROADS	0.00	30,241.86	157,679.27	830.83		(99,463.34)				89,288.62
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		88,703.71	584.91						89,288.62
Mill & Pave-Ramblewood (2017)	0.00		1,373.76	13.65		(1,387.41)				0.00
Oakdale Trails development	0.00	10,151.99				(10,151.99)				0.00
Signal Assessment	0.00		53,596.99			(53,596.99)				0.00
TRANSIT	0.00	22,265.09	104,931.25	164.67			(104,931.25)	(55,262.00)		(32,832.24)
Buses (2)	0.00		104,931.25				(104,931.25)			0.00
Bus Shelters	0.00	22,265.09		164.67				(55,262.00)		(32,832.24)
BRIDGE	0.00		31,138.56	30.38		(31,168.94)				0.00
Bridge Study	0.00		31,138.56	30.38		(31,168.94)				0.00
SIDEWALK CONSTRUCTION	0.00		120,560.10			(120,560.10)				0.00
Sidewalk Ramps	0.00		120,560.10			(120,560.10)				0.00
TRAILS	0.00	137,273.01	9,640.25	1,843.44		(104,450.70)		(44,306.00)		0.00
Trail Signs	0.00	137,273.01		1,814.03		(94,781.04)		(44,306.00)		0.00
Pedestrian Bridge Study	0.00		6,587.45	26.65		(6,614.10)				0.00
Pathway-Disputed	0.00		3,052.80	2.76		(3,055.56)				0.00

TOWN OF LASALLE  
CAPITAL FUND ANALYSIS  
DECEMBER 31, 2018

28/02/2019

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 DEC 31, 2018
DRAINS	0.00		196,664.08	755.98		(22,825.56)		(50,000.00)	(124,594.50)	0.00
Herb Gray Parkway Drainage Reports	0.00		124,594.50						(124,594.50)	0.00
Drainage Works SAR	0.00		2,858.44	7.15		(2,865.59)				0.00
Storm Sewer Condition	0.00		63,400.48	748.83		(14,149.31)		(50,000.00)		0.00
Front Road Park Drainage	0.00		915.84			(915.84)				0.00
Storm Water Study (ERCA)	0.00		4,894.82			(4,894.82)				0.00
CAPITAL-FACILITIES & FLEET	16,909.03	575,410.31	76,981.66	4,884.42		(670,418.42)			(3,767.00)	0.00
Tower Analysis	5,457.60		2,035.20	168.90		(3,894.70)			(3,767.00)	0.00
VC Greenhouse Gas Challenge	11,451.43			266.62		(11,718.05)				0.00
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
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
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		8,936.26	15.90		(8,952.16)				0.00
PW Barn Floors	0.00	68,535.36				(68,535.36)				0.00
Roads-Pickup Truck-VIN#556727	0.00	40,050.27				(40,050.27)				0.00
Backflow Prevention	0.00		37,822.70			(37,822.70)				0.00
Parks-Landscape Trailer	0.00	6,618.07				(6,618.07)				0.00
Roads-Trailer	0.00	6,063.07				(6,063.07)				0.00
VC-Golf Cart	0.00	7,835.52				(7,835.52)				0.00
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	104,517.10	64,598.52	367.18		(99,482.80)		(50,000.00)	(20,000.00)	0.00
Accessible Playground-Marcotte Park	0.00	54,354.14				(4,354.14)		(50,000.00)		0.00
Floating Dock	0.00	50,162.96		257.52		(30,420.48)			(20,000.00)	0.00
Pickle Ball Court Repairs	0.00		23,446.18	109.66		(23,555.84)				0.00
Vollmer Master Plan	0.00		17,400.96			(17,400.96)				0.00
Field Assessment	0.00		9,222.41			(9,222.41)				0.00
Christmas Lights	0.00		10,789.29			(10,789.29)				0.00
Dock Storage	0.00		3,739.68			(3,739.68)				0.00
CAPITAL-PLANNING & DEVELOPMENT	0.00		32,443.73	291.26		(32,734.99)				0.00
Official Plan Review	0.00		32,443.73	291.26		(32,734.99)				0.00
CAPITAL-WATER	0.00	147,230.65					(147,230.65)			0.00
Guillotine Package	0.00	15,188.90					(15,188.90)			0.00
Loader Backhoe	0.00	132,041.75					(132,041.75)			0.00
CAPITAL-SEWER	0.00	15,620.16	13,664.20	53.65			(29,338.01)			0.00
PS-Other Maintenance	0.00		13,664.20	53.65			(13,717.85)			0.00
Pump Rebuild PS1	0.00	15,620.16					(15,620.16)			0.00



TOWN OF LASALLE  
CAPITAL FUND ANALYSIS  
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28/02/2019

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 DEC 31, 2018
<b>WORK IN PROGRESS</b>										
CELL TOWER BUILDING	0.00	406,989.69		629.62		(407,619.31)				0.00
PARKING LOT SIGNS	0.00	12,704.38				(12,704.38)				0.00
LASALLE WELCOME SIGNS	0.00	2,755.30				(2,755.30)				0.00
TIME & ATTENDANCE SYSTEM	0.00	52,750.18				(52,750.18)				0.00
TRAFFIC SIGNAL-PATHWAY (Todd Lane (OMCIP	126,720.13	36,248.10		4,341.09		(157,108.98)		(10,200.34)		0.00
TODD/MALDEN ROUNDABOUT	0.00	176,714.15		3,008.60		(179,722.75)				0.00
TODD/MALDEN ROUNDABOUT-Sculpture Base	0.00	27,015.24				(27,015.24)				0.00
MILL & PAVE PROGRAM	0.00	1,157,627.19		27.99		(893,779.05)			(263,876.13)	0.00
BRIDGES (Front Road/Turkey Creek Bridge)	43,701.29	62,155.02		1,751.90						107,608.21
PATHWAY (Todd Lane (OMCIP))	141,378.04	3,230.22		2,786.26		(133,773.42)		(13,621.10)		0.00
GILBERT PARK TRAIL	24,154.65	7,829.96		716.08		(32,700.69)				0.00
PEDESTRIAN BRIDGE-OJIBWAY OAKS	0.00	3,976.78				(3,976.78)				0.00
STREET LIGHTING (LED Project)	(11,810.55)	27,072.59				(15,262.04)				0.00
CHAPPUS DRAIN	10,147.77		18,633.27	516.17						29,297.21
BESSETTE DRAIN	6,354.81		27,194.34	585.02						34,134.17
LEPAIN DRAIN	17,542.74		50,052.30	1,170.59						68,765.63
WEST BRANCH CAHILL DRAIN	11,834.17		6,728.67	479.79						19,042.63
ST MICHAELS DRAIN	0.00		518.21	2.60						520.81
VC HVAC UPGRADE	0.00	120,890.89		1,317.83		(122,208.72)				0.00
VC ICE PLANT	0.00	386,790.38		854.67			(387,645.05)			0.00
PW FUEL GATES	0.00	20,864.58		16.65		(20,881.23)				0.00
TODD/MALDEN ROUNDABOUT	4,739.04			119.15		(4,858.19)				0.00
SPLASH PAD PROJECT	0.00	76,432.76		1,446.15		(77,878.91)				0.00
HOWARD INDUST PARK (INT)	31,526.01			762.86						32,288.87
WATERMAIN-Orford Watermain	0.00	4,576.66		77.02			(4,653.68)			0.00
WATERMAIN-Sprucewood Watermain	0.00	5,596.35		89.60			(5,685.95)			0.00
WATERMAIN-Canard Watermain	0.00	7,472.75		55.77			(7,528.52)			0.00
DRINKING WATER SYSTEM INITIATIVE	0.00		42,030.66	29.13			(42,059.79)			0.00
CAPITAL-SEWER (Sewage Capacity)	2,807,418.00						(500,000.00)			2,307,418.00
PS 1 STRUCTURE REPAIRS (CWWF)	6,273.80	591,109.95		6,104.48			(175,982.95)	(427,105.28)	(400.00)	0.00
FOURTH CONCESSION DRAIN	0.00		21,812.67	88.63						21,901.30
BURKE DRAIN	0.00		6,462.18	25.76						6,487.94
HOWARD AVENUE DRAIN	0.00		800.00	4.01						804.01
HOWARD/BOUFFARD MASTER DRAINAGE PLA	0.00		94,042.66	280.92						94,323.58
RIVERDANCE PROPERTY	(42,972.48)									(42,972.48)
TODD LANE	0.00		508.80			(508.80)				0.00
HERITAGE STORM IMPROVEMENT	0.00	114,687.84		603.75						115,291.59
NEW TOWN HALL/LIBRARY	0.00	48,736.29	(1,160.95)			(47,575.34)				0.00
WATERFRONT	0.00	1,869,157.74								1,869,157.74
	<u>3,174,949.52</u>	<u>6,500,937.95</u>	<u>1,238,586.38</u>	<u>38,816.01</u>	<u>0.00</u>	<u>(3,695,312.59)</u>	<u>(1,405,055.85)</u>	<u>(736,844.45)</u>	<u>(438,891.34)</u>	<u>4,677,185.63</u>

TOWN OF LASALLE  
RESERVES & RESERVE FUNDS SCHEDULE  
DECEMBER 31, 2018

28/02/2019

	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 DEC 31,2018
<b>RESERVES</b>											
GREEN SPACE/WOODLOT	424,723.72				9,033.50					(1,852.03)	431,905.19
VEHICLE & EQUIPMENT											
TECHNOLOGY	454,928.37	153,000.00						(110,656.60)			497,271.77
FACILITY CAPITAL	936,938.89	199,900.00			2,520.00			(153,933.40)			985,425.49
FIRE	83,207.40	458,000.00			3,000.00			(71,502.84)		(1,189.78)	471,514.78
POLICE	300,000.00						(37,729.45)	(57,306.52)			204,964.03
FUEL SYSTEM	83,539.43	20,504.02						(20,881.23)			83,162.22
FLEET	1,303,639.69	459,000.00			42,281.38			(472,764.99)			1,332,156.08
PARKS & PARKLAND WORKS	443,664.98	252,000.00						(163,629.48)			532,035.50
CULTURE & RECREATION	478,990.83	40,000.00						(20,741.62)			498,249.21
	4,084,909.59	1,582,404.02	0.00	0.00	47,801.38	0.00	(37,729.45)	(1,071,416.68)	0.00	(1,189.78)	4,604,779.08
INFRASTRUCTURE											
SIDEWALKS/TRAILS/STREETLIGHTS/DRIVEWAYS	505,545.79				20,600.00			(305,351.81)			220,793.98
ROADS NETWORK	1,853,486.99	1,785,000.00						(1,150,860.17)			2,487,626.82
ASSET REPLACEMENT & REPAIR	3,020,386.34	3,340,200.00			559,705.95			(676,588.06)			6,243,704.23
DRAINS & STORM WATER MANAGEMENT	1,835,826.81	1,020,000.00						(22,825.56)			2,833,001.25
TRANSIT	450,000.00	49,063.77									499,063.77
	7,665,245.93	6,194,263.77	0.00	0.00	580,305.95	0.00	0.00	(2,155,625.60)	0.00	0.00	12,284,190.05
SPECIAL PROJECTS											
ACCESSIBILITY PROJECTS	4,539.37	2,019.97									6,559.34
HR / HEALTH & SAFETY	85,000.00	50,000.00						(52,750.18)			82,249.82
ELECTION	56,361.41	28,800.00			696.00					(70,445.85)	15,411.56
INSURANCE	279,971.82	83,300.00								(53,702.71)	309,569.11
STRATEGIC PLANNING	563,489.82	175,000.00						(151,689.26)			586,800.56
PLANNING PROJECTS	173,584.87	38,000.00						(32,734.99)			178,849.88
	1,162,947.29	377,119.97	0.00	0.00	696.00	0.00	0.00	(237,174.43)	0.00	(124,148.56)	1,179,440.27
TAX STABILIZATION	3,508,558.95	504,000.00									4,012,558.95
WORKING CAPITAL	445,252.60				69,750.00					(61,535.27)	453,467.33
VOLLMER CENTRE	1,612,349.58	172,417.00						(231,095.88)			1,553,670.70
RESERVES	18,903,987.66	8,830,204.76	0.00	0.00	707,586.83	0.00	(37,729.45)	(3,695,312.59)	0.00	(188,725.64)	24,520,011.57
<b>RESERVE FUNDS</b>											
BUILDING ACTIVITY	(256,201.56)	77,132.61			2,250.00						(176,818.95)
ESSEX POWER CORPORATION * to be updated	12,120,605.00										12,120,605.00
RESERVE FUNDS	11,864,403.44	77,132.61	0.00	0.00	2,250.00	0.00	0.00	0.00	0.00	0.00	11,943,786.05
RESERVES/RESERVE FUNDS	30,768,391.10	8,907,337.37	0.00	0.00	709,836.83	0.00	(37,729.45)	(3,695,312.59)	0.00	(188,725.64)	36,463,797.62

TOWN OF LASALLE  
DEFERRED REVENUE FUND SCHEDULE  
DECEMBER 31, 2018

28/02/2019

	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 DEC 31,2018
<b>DEFERRED REVENUE</b>										
SEWER PROJECTS	1,695,301.42	1,095,000.00			40,478.87		(705,320.96)			2,125,459.33
WATER PROJECTS	3,614,874.97	1,790,000.00			139,378.72		(207,158.59)			5,337,095.10
WATER EMERGENCY	1,500,000.00									1,500,000.00
DEVELOPMENT CHARGES										
DC (SINGLE/SEMI)	6,213,652.00			1,531,784.00						7,745,436.00
DC (OTHER MULTIPLE)	370,092.00			27,816.00						397,908.00
DC (APARTMENT)	0.00									0.00
DC (NO SEWER AREA)	0.00									0.00
DC (NON-RESIDENTIAL)	0.00									0.00
DC (SPECIAL AREAS)	12,917.89									12,917.89
DC (PREV B/L'S)	3,686,365.72									3,686,365.72
DC (INTEREST)	298,414.62				294,349.81					592,764.43
DC (EXPENSES)	(823,906.92)					(411,953.46)				(1,235,860.38)
	9,757,535.31	0.00	0.00	1,559,600.00	294,349.81	(411,953.46)	0.00	0.00	0.00	11,199,531.66
DC (NON-GROWTH PROJECTS-MUN)	13,677,868.42	520,000.00			395,114.00					14,592,982.42
FEDERAL GAS TAX	2,202,132.94	1,459,691.06			73,446.59		(387,645.05)			3,347,625.54
PROVINCIAL GAS TAX/TRANSIT	344,242.57	52,271.00			7,113.34	(253,128.51)	(104,931.25)			45,567.15
OCIF FORMULA BASED	812.23	469,420.00			7,750.42					477,982.65
DEPOSITS FROM DEVELOPERS	2,121,874.98			919,436.86	69,685.58				(565,633.96)	2,545,363.46
CONTRIBUTIONS FROM DEVELOPERS	815,360.21			54,250.00	19,794.89					889,405.10
PARKLAND DEDICATION	285,389.18			92,250.00	9,847.08					387,486.26
DEFERRED REVENUE	36,015,392.23	5,386,382.06	0.00	2,625,536.86	1,056,959.30	(665,081.97)	(1,405,055.85)	0.00	(565,633.96)	42,448,498.67

TOWN OF LASALLE  
CAPITAL FUND ANALYSIS  
DECEMBER 31, 2018

28/02/2019

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 DEC 31, 2018
TECHNOLOGY	0.00	99,807.35	10,133.26	715.99		(110,656.60)				0.00
Replace desktops/laptops	0.00	17,715.61		58.69		(17,774.30)				0.00
Network equipment	0.00	7,366.09		63.60		(7,429.69)				0.00
Server equipment & upgrades	0.00	9,969.26		114.94		(10,084.20)				0.00
Software	0.00		9,036.29	26.38		(9,062.67)				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
VC UPS	0.00	3,698.53				(3,698.53)				0.00
STRATEGIC INITIATIVES	0.00	62,581.34	64,696.83	520.10		(41,448.54)		(86,349.73)		0.00
Todd/Malden Roundabout-Sculpture	0.00	62,581.34				(6,294.11)		(56,287.23)		0.00
Economic Development Strategic Plan	0.00		64,696.83	520.10		(35,154.43)		(30,062.50)		0.00
HYDRO GENERATOR	32,583.35		1,637.17	243.51					(26,253.71)	8,210.32
CAPITAL-ADMIN/FINANCIAL SERVICES	(51,550.28)									(51,550.28)
Over financed activities	(51,550.28)									(51,550.28)
CAPITAL-FIRE	0.00	25,299.57	46,106.46	96.81		(71,502.84)				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	7,021.44				(7,021.44)				0.00
Rescue Tools	0.00	10,170.91				(10,170.91)				0.00
Fire Master Plan	0.00		28,455.40			(28,455.40)				0.00
Fire Simulator Mobile Unit	0.00		16,318.00			(16,318.00)				0.00
CAPITAL-POLICE	0.00	57,306.52				(57,306.52)				0.00
Vehicle	0.00	57,306.52				(57,306.52)				0.00
CAPITAL-ROADS	0.00	30,241.86	157,679.27	830.83		(99,463.34)				89,288.62
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		88,703.71	584.91						89,288.62
Mill & Pave-Ramblewood (2017)	0.00		1,373.76	13.65		(1,387.41)				0.00
Oakdale Trails development	0.00	10,151.99				(10,151.99)				0.00
Signal Assessment	0.00		53,596.99			(53,596.99)				0.00
TRANSIT	0.00	22,265.09	104,931.25	164.67			(104,931.25)	(55,262.00)		(32,832.24)
Buses (2)	0.00		104,931.25				(104,931.25)			0.00
Bus Shelters	0.00	22,265.09		164.67				(55,262.00)		(32,832.24)
BRIDGE	0.00		31,138.56	30.38		(31,168.94)				0.00
Bridge Study	0.00		31,138.56	30.38		(31,168.94)				0.00
SIDEWALK CONSTRUCTION	0.00		120,560.10			(120,560.10)				0.00
Sidewalk Ramps	0.00		120,560.10			(120,560.10)				0.00
TRAILS	0.00	137,273.01	9,640.25	1,843.44		(104,450.70)		(44,306.00)		0.00
Trail Signs	0.00	137,273.01		1,814.03		(94,781.04)		(44,306.00)		0.00
Pedestrian Bridge Study	0.00		6,587.45	26.65		(6,614.10)				0.00
Pathway-Disputed	0.00		3,052.80	2.76		(3,055.56)				0.00



TOWN OF LASALLE  
CAPITAL FUND ANALYSIS  
DECEMBER 31, 2018

28/02/2019

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 DEC 31, 2018
TECHNOLOGY	0.00	99,807.35	10,133.26	715.99		(110,656.60)				0.00
Replace desktops/laptops	0.00	17,715.61		58.69		(17,774.30)				0.00
Network equipment	0.00	7,366.09		63.60		(7,429.69)				0.00
Server equipment & upgrades	0.00	9,969.26		114.94		(10,084.20)				0.00
Software	0.00		9,036.29	26.38		(9,062.67)				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
VC UPS	0.00	3,698.53				(3,698.53)				0.00
STRATEGIC INITIATIVES	0.00	62,581.34	64,696.83	520.10		(41,448.54)		(86,349.73)		0.00
Todd/Malden Roundabout-Sculpture	0.00	62,581.34				(6,294.11)		(56,287.23)		0.00
Economic Development Strategic Plan	0.00		64,696.83	520.10		(35,154.43)		(30,062.50)		0.00
HYDRO GENERATOR	32,583.35		1,637.17	243.51					(26,253.71)	8,210.32
CAPITAL-ADMIN/FINANCIAL SERVICES	(51,550.28)									(51,550.28)
Over financed activities	(51,550.28)									(51,550.28)
CAPITAL-FIRE	0.00	25,299.57	46,106.46	96.81		(71,502.84)				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	7,021.44				(7,021.44)				0.00
Rescue Tools	0.00	10,170.91				(10,170.91)				0.00
Fire Master Plan	0.00		28,455.40			(28,455.40)				0.00
Fire Simulator Mobile Unit	0.00		16,318.00			(16,318.00)				0.00
CAPITAL-POLICE	0.00	57,306.52				(57,306.52)				0.00
Vehicle	0.00	57,306.52				(57,306.52)				0.00
CAPITAL-ROADS	0.00	30,241.86	157,679.27	830.83		(99,463.34)				89,288.62
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		88,703.71	584.91						89,288.62
Mill & Pave-Ramblewood (2017)	0.00		1,373.76	13.65		(1,387.41)				0.00
Oakdale Trails development	0.00	10,151.99				(10,151.99)				0.00
Signal Assessment	0.00		53,596.99			(53,596.99)				0.00
TRANSIT	0.00	22,265.09	104,931.25	164.67			(104,931.25)	(55,262.00)		(32,832.24)
Buses (2)	0.00		104,931.25				(104,931.25)			0.00
Bus Shelters	0.00	22,265.09		164.67				(55,262.00)		(32,832.24)
BRIDGE	0.00		31,138.56	30.38		(31,168.94)				0.00
Bridge Study	0.00		31,138.56	30.38		(31,168.94)				0.00
SIDEWALK CONSTRUCTION	0.00		120,560.10			(120,560.10)				0.00
Sidewalk Ramps	0.00		120,560.10			(120,560.10)				0.00
TRAILS	0.00	137,273.01	9,640.25	1,843.44		(104,450.70)		(44,306.00)		0.00
Trail Signs	0.00	137,273.01		1,814.03		(94,781.04)		(44,306.00)		0.00
Pedestrian Bridge Study	0.00		6,587.45	26.65		(6,614.10)				0.00
Pathway-Disputed	0.00		3,052.80	2.76		(3,055.56)				0.00

TOWN OF LASALLE  
CAPITAL FUND ANALYSIS  
DECEMBER 31, 2018

28/02/2019

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 DEC 31, 2018
DRAINS	0.00		196,664.08	755.98		(22,825.56)		(50,000.00)	(124,594.50)	0.00
Herb Gray Parkway Drainage Reports	0.00		124,594.50						(124,594.50)	0.00
Drainage Works SAR	0.00		2,858.44	7.15		(2,865.59)				0.00
Storm Sewer Condition	0.00		63,400.48	748.83		(14,149.31)		(50,000.00)		0.00
Front Road Park Drainage	0.00		915.84			(915.84)				0.00
Storm Water Study (ERCA)	0.00		4,894.82			(4,894.82)				0.00
CAPITAL-FACILITIES & FLEET	16,909.03	575,410.31	76,981.66	4,884.42		(670,418.42)			(3,767.00)	0.00
Tower Analysis	5,457.60		2,035.20	168.90		(3,894.70)			(3,767.00)	0.00
VC Greenhouse Gas Challenge	11,451.43			266.62		(11,718.05)				0.00
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
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
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		8,936.26	15.90		(8,952.16)				0.00
PW Barn Floors	0.00	68,535.36				(68,535.36)				0.00
Roads-Pickup Truck-VIN#556727	0.00	40,050.27				(40,050.27)				0.00
Backflow Prevention	0.00		37,822.70			(37,822.70)				0.00
Parks-Landscape Trailer	0.00	6,618.07				(6,618.07)				0.00
Roads-Trailer	0.00	6,063.07				(6,063.07)				0.00
VC-Golf Cart	0.00	7,835.52				(7,835.52)				0.00
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	104,517.10	64,598.52	367.18		(99,482.80)		(50,000.00)	(20,000.00)	0.00
Accessible Playground-Marcotte Park	0.00	54,354.14				(4,354.14)		(50,000.00)		0.00
Floating Dock	0.00	50,162.96		257.52		(30,420.48)			(20,000.00)	0.00
Pickle Ball Court Repairs	0.00		23,446.18	109.66		(23,555.84)				0.00
Vollmer Master Plan	0.00		17,400.96			(17,400.96)				0.00
Field Assessment	0.00		9,222.41			(9,222.41)				0.00
Christmas Lights	0.00		10,789.29			(10,789.29)				0.00
Dock Storage	0.00		3,739.68			(3,739.68)				0.00
CAPITAL-PLANNING & DEVELOPMENT	0.00		32,443.73	291.26		(32,734.99)				0.00
Official Plan Review	0.00		32,443.73	291.26		(32,734.99)				0.00
CAPITAL-WATER	0.00	147,230.65					(147,230.65)			0.00
Guillotine Package	0.00	15,188.90					(15,188.90)			0.00
Loader Backhoe	0.00	132,041.75					(132,041.75)			0.00
CAPITAL-SEWER	0.00	15,620.16	13,664.20	53.65			(29,338.01)			0.00
PS-Other Maintenance	0.00		13,664.20	53.65			(13,717.85)			0.00
Pump Rebuild PS1	0.00	15,620.16					(15,620.16)			0.00

TOWN OF LASALLE  
CAPITAL FUND ANALYSIS  
DECEMBER 31, 2018

28/02/2019

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 DEC 31, 2018
<b>WORK IN PROGRESS</b>										
CELL TOWER BUILDING	0.00	406,989.69		629.62		(407,619.31)				0.00
PARKING LOT SIGNS	0.00	12,704.38				(12,704.38)				0.00
LASALLE WELCOME SIGNS	0.00	2,755.30				(2,755.30)				0.00
TIME & ATTENDANCE SYSTEM	0.00	52,750.18				(52,750.18)				0.00
TRAFFIC SIGNAL-PATHWAY (Todd Lane (OMCIP	126,720.13	36,248.10		4,341.09		(157,108.98)		(10,200.34)		0.00
TODD/MALDEN ROUNDABOUT	0.00	176,714.15		3,008.60		(179,722.75)				0.00
TODD/MALDEN ROUNDABOUT-Sculpture Base	0.00	27,015.24				(27,015.24)				0.00
MILL & PAVE PROGRAM	0.00	1,157,627.19		27.99		(893,779.05)			(263,876.13)	0.00
BRIDGES (Front Road/Turkey Creek Bridge)	43,701.29	62,155.02		1,751.90						107,608.21
PATHWAY (Todd Lane (OMCIP))	141,378.04	3,230.22		2,786.26		(133,773.42)		(13,621.10)		0.00
GILBERT PARK TRAIL	24,154.65	7,829.96		716.08		(32,700.69)				0.00
PEDESTRIAN BRIDGE-OJIBWAY OAKS	0.00	3,976.78				(3,976.78)				0.00
STREET LIGHTING (LED Project)	(11,810.55)	27,072.59				(15,262.04)				0.00
CHAPPUS DRAIN	10,147.77		18,633.27	516.17						29,297.21
BESSETTE DRAIN	6,354.81		27,194.34	585.02						34,134.17
LEPAIN DRAIN	17,542.74		50,052.30	1,170.59						68,765.63
WEST BRANCH CAHILL DRAIN	11,834.17		6,728.67	479.79						19,042.63
ST MICHAELS DRAIN	0.00		518.21	2.60						520.81
VC HVAC UPGRADE	0.00	120,890.89		1,317.83		(122,208.72)				0.00
VC ICE PLANT	0.00	386,790.38		854.67			(387,645.05)			0.00
PW FUEL GATES	0.00	20,864.58		16.65		(20,881.23)				0.00
TODD/MALDEN ROUNDABOUT	4,739.04			119.15		(4,858.19)				0.00
SPLASH PAD PROJECT	0.00	76,432.76		1,446.15		(77,878.91)				0.00
HOWARD INDUST PARK (INT)	31,526.01			762.86						32,288.87
WATERMAIN-Orford Watermain	0.00	4,576.66		77.02			(4,653.68)			0.00
WATERMAIN-Sprucewood Watermain	0.00	5,596.35		89.60			(5,685.95)			0.00
WATERMAIN-Canard Watermain	0.00	7,472.75		55.77			(7,528.52)			0.00
DRINKING WATER SYSTEM INITIATIVE	0.00		42,030.66	29.13			(42,059.79)			0.00
CAPITAL-SEWER (Sewage Capacity)	2,807,418.00						(500,000.00)			2,307,418.00
PS 1 STRUCTURE REPAIRS (CWWF)	6,273.80	591,109.95		6,104.48			(175,982.95)	(427,105.28)	(400.00)	0.00
FOURTH CONCESSION DRAIN	0.00		21,812.67	88.63						21,901.30
BURKE DRAIN	0.00		6,462.18	25.76						6,487.94
HOWARD AVENUE DRAIN	0.00		800.00	4.01						804.01
HOWARD/BOUFFARD MASTER DRAINAGE PLA	0.00		94,042.66	280.92						94,323.58
RIVERDANCE PROPERTY	(42,972.48)									(42,972.48)
TODD LANE	0.00		508.80			(508.80)				0.00
HERITAGE STORM IMPROVEMENT	0.00	114,687.84		603.75						115,291.59
NEW TOWN HALL/LIBRARY	0.00	48,736.29	(1,160.95)			(47,575.34)				0.00
WATERFRONT	0.00	1,869,157.74								1,869,157.74
	<u>3,174,949.52</u>	<u>6,500,937.95</u>	<u>1,238,586.38</u>	<u>38,816.01</u>	<u>0.00</u>	<u>(3,695,312.59)</u>	<u>(1,405,055.85)</u>	<u>(736,844.45)</u>	<u>(438,891.34)</u>	<u>4,677,185.63</u>

TOWN OF LASALLE  
RESERVES & RESERVE FUNDS SCHEDULE  
DECEMBER 31, 2018

28/02/2019

	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 DEC 31,2018
<b>RESERVES</b>											
GREEN SPACE/WOODLOT	424,723.72				9,033.50					(1,852.03)	431,905.19
VEHICLE & EQUIPMENT											
TECHNOLOGY	454,928.37	153,000.00						(110,656.60)			497,271.77
FACILITY CAPITAL	936,938.89	199,900.00			2,520.00			(153,933.40)			985,425.49
FIRE	83,207.40	458,000.00			3,000.00			(71,502.84)		(1,189.78)	471,514.78
POLICE	300,000.00						(37,729.45)	(57,306.52)			204,964.03
FUEL SYSTEM	83,539.43	20,504.02						(20,881.23)			83,162.22
FLEET	1,303,639.69	459,000.00			42,281.38			(472,764.99)			1,332,156.08
PARKS & PARKLAND WORKS	443,664.98	252,000.00						(163,629.48)			532,035.50
CULTURE & RECREATION	478,990.83	40,000.00						(20,741.62)			498,249.21
	4,084,909.59	1,582,404.02	0.00	0.00	47,801.38	0.00	(37,729.45)	(1,071,416.68)	0.00	(1,189.78)	4,604,779.08
INFRASTRUCTURE											
SIDEWALKS/TRAILS/STREETLIGHTS/DRIVEWAYS	505,545.79				20,600.00			(305,351.81)			220,793.98
ROADS NETWORK	1,853,486.99	1,785,000.00						(1,150,860.17)			2,487,626.82
ASSET REPLACEMENT & REPAIR	3,020,386.34	3,340,200.00			559,705.95			(676,588.06)			6,243,704.23
DRAINS & STORM WATER MANAGEMENT	1,835,826.81	1,020,000.00						(22,825.56)			2,833,001.25
TRANSIT	450,000.00	49,063.77									499,063.77
	7,665,245.93	6,194,263.77	0.00	0.00	580,305.95	0.00	0.00	(2,155,625.60)	0.00	0.00	12,284,190.05
SPECIAL PROJECTS											
ACCESSIBILITY PROJECTS	4,539.37	2,019.97									6,559.34
HR / HEALTH & SAFETY	85,000.00	50,000.00						(52,750.18)			82,249.82
ELECTION	56,361.41	28,800.00			696.00					(70,445.85)	15,411.56
INSURANCE	279,971.82	83,300.00								(53,702.71)	309,569.11
STRATEGIC PLANNING	563,489.82	175,000.00						(151,689.26)			586,800.56
PLANNING PROJECTS	173,584.87	38,000.00						(32,734.99)			178,849.88
	1,162,947.29	377,119.97	0.00	0.00	696.00	0.00	0.00	(237,174.43)	0.00	(124,148.56)	1,179,440.27
TAX STABILIZATION	3,508,558.95	504,000.00									4,012,558.95
WORKING CAPITAL	445,252.60				69,750.00					(61,535.27)	453,467.33
VOLLMER CENTRE	1,612,349.58	172,417.00						(231,095.88)			1,553,670.70
RESERVES	18,903,987.66	8,830,204.76	0.00	0.00	707,586.83	0.00	(37,729.45)	(3,695,312.59)	0.00	(188,725.64)	24,520,011.57
<b>RESERVE FUNDS</b>											
BUILDING ACTIVITY	(256,201.56)	77,132.61			2,250.00						(176,818.95)
ESSEX POWER CORPORATION * to be updated	12,120,605.00										12,120,605.00
RESERVE FUNDS	11,864,403.44	77,132.61	0.00	0.00	2,250.00	0.00	0.00	0.00	0.00	0.00	11,943,786.05
RESERVES/RESERVE FUNDS	30,768,391.10	8,907,337.37	0.00	0.00	709,836.83	0.00	(37,729.45)	(3,695,312.59)	0.00	(188,725.64)	36,463,797.62

TOWN OF LASALLE  
DEFERRED REVENUE FUND SCHEDULE  
DECEMBER 31, 2018

28/02/2019

	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 DEC 31,2018
<b>DEFERRED REVENUE</b>										
SEWER PROJECTS	1,695,301.42	1,095,000.00			40,478.87		(705,320.96)			2,125,459.33
WATER PROJECTS	3,614,874.97	1,790,000.00			139,378.72		(207,158.59)			5,337,095.10
WATER EMERGENCY	1,500,000.00									1,500,000.00
DEVELOPMENT CHARGES										
DC (SINGLE/SEMI)	6,213,652.00			1,531,784.00						7,745,436.00
DC (OTHER MULTIPLE)	370,092.00			27,816.00						397,908.00
DC (APARTMENT)	0.00									0.00
DC (NO SEWER AREA)	0.00									0.00
DC (NON-RESIDENTIAL)	0.00									0.00
DC (SPECIAL AREAS)	12,917.89									12,917.89
DC (PREV B/L'S)	3,686,365.72									3,686,365.72
DC (INTEREST)	298,414.62				294,349.81					592,764.43
DC (EXPENSES)	(823,906.92)					(411,953.46)				(1,235,860.38)
	9,757,535.31	0.00	0.00	1,559,600.00	294,349.81	(411,953.46)	0.00	0.00	0.00	11,199,531.66
DC (NON-GROWTH PROJECTS-MUN)	13,677,868.42	520,000.00			395,114.00					14,592,982.42
FEDERAL GAS TAX	2,202,132.94	1,459,691.06			73,446.59		(387,645.05)			3,347,625.54
PROVINCIAL GAS TAX/TRANSIT	344,242.57	52,271.00			7,113.34	(253,128.51)	(104,931.25)			45,567.15
OCIF FORMULA BASED	812.23	469,420.00			7,750.42					477,982.65
DEPOSITS FROM DEVELOPERS	2,121,874.98			919,436.86	69,685.58				(565,633.96)	2,545,363.46
CONTRIBUTIONS FROM DEVELOPERS	815,360.21			54,250.00	19,794.89					889,405.10
PARKLAND DEDICATION	285,389.18			92,250.00	9,847.08					387,486.26
DEFERRED REVENUE	36,015,392.23	5,386,382.06	0.00	2,625,536.86	1,056,959.30	(665,081.97)	(1,405,055.85)	0.00	(565,633.96)	42,448,498.67



TOWN OF LASALLE  
CASH AND INVESTMENTS  
DECEMBER 31, 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							100.00%				
Financial Institutions Schedule I Banks Schedule II Banks and Credit Unions	100%	10 years 10 years			Dec 1,2018	on demand	variable	322,543.34		322,543.34			
<b>TOTAL: EXTERNAL INVESTMENTS</b>								<b>322,543.34</b>		<b>100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
CASH													
General Account			Windsor Family Credit Union					1,171,728.18		1,171,728.18			
Sewer Account			Windsor Family Credit Union					585,558.68		585,558.68			
Water Account			Windsor Family Credit Union					950,993.12		950,993.12			
Reserves Account			Windsor Family Credit Union					17,961,773.87		17,961,773.87			
Capital Deposits Account			Windsor Family Credit Union					40,090,589.10		40,090,589.10			
<b>TOTAL: CASH</b>								<b>60,760,642.95</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>61,336,446.29</b>		<b>61,083,186.29</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>