



The Corporation of the Town of LaSalle

Date:	June 7, 2019	Report No:	FIN-13-2019
Directed To:	Members of Council	Attachments:	A: May 2019 Financial Statement B: Capital Fund Analysis C: Reserves, Reserve Fund, Deferred Revenue Statement
Department:	Finance		
Prepared By:	Diane Hansen, Supervisor of Accounting	Policy References:	None
Subject:	May 2019 Financial Statement and Financial Reports		

Recommendations:

- That Council receive the May 2019 Financial Statement and Financial Reports as presented.

Report:

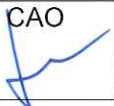

Please refer to the attached May 2019 Financial Statement and Financial Reports.

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

Respectfully,

Diane Hansen

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)

	2019 Budget	2019 YTD Actual May	\$ VARIANCE Budget to Actual	2019 % Budget to Actual	2018 Budget	2018 YTD Actual May	2018 % Budget to Actual	2018 YTD Actual December
Revenues								
General Levy	(34,404,200)	(28,341,804.33)	6,062,395.67	82.4%	(31,706,300)	(26,273,984.41)	82.9%	(31,841,529.25)
Supplementary Levy	(195,000)	0.00	195,000.00	0.0%	(195,000)	0.00	0.0%	(1,035,028.48)
Payments in Lieu of Taxes-General	(40,200)	0.00	40,200.00	0.0%	(43,600)	0.00	0.0%	(43,648.95)
Payments in Lieu of Taxes-Supplementary	0	0.00	0.00	100.0%	0	0.00	100.0%	(1,494.39)
Local Improvements	(16,100)	0.00	16,100.00	0.0%	(19,300)	0.00	0.0%	(19,266.08)
Other Revenues	(3,779,400)	(1,153,204.05)	2,626,195.95	30.5%	(3,313,200)	(1,275,052.99)	38.5%	(3,858,569.41)
Revenues	(38,434,900)	(29,495,008.38)	8,939,891.62	76.7%	(35,277,400)	(27,549,037.40)	78.1%	(36,799,536.56)

Expenditures

Mayor & Council

Wages/Benefits	299,200	140,030.19	(159,169.81)	46.8%	267,400	109,076.99	40.8%	241,166.03
Administrative Expenses	38,500	11,216.03	(27,283.97)	29.1%	38,500	4,463.89	11.6%	50,637.58
Personnel Expenses	40,200	9,274.14	(30,925.86)	23.1%	40,200	12,145.65	30.2%	14,970.68
Program Services	26,500	3,221.84	(23,278.16)	12.2%	25,500	3,829.35	15.0%	21,371.78
Expenditures	404,400	163,742.20	(240,657.80)	40.5%	371,600	129,515.88	34.9%	328,146.07
Other Revenues	0	(435.00)	(435.00)	100.0%	0	0.00	100.0%	(921.24)
Mayor & Council	404,400	163,307.20	(241,092.80)	40.4%	371,600	129,515.88	34.9%	327,224.83

Finance & Administration

Wages/Benefits	1,869,700	843,396.37	(1,026,303.63)	45.1%	1,633,300	688,576.58	42.2%	1,776,485.28
Administrative Expenses	185,000	135,968.48	(49,031.52)	73.5%	170,400	119,185.21	69.9%	178,881.63
Personnel Expenses	57,500	29,254.76	(28,245.24)	50.9%	37,500	24,555.73	65.5%	49,313.31
Program Services	272,200	41,005.52	(231,194.48)	15.1%	322,200	59,105.04	18.3%	269,510.27
Expenditures	2,384,400	1,049,625.13	(1,334,774.87)	44.0%	2,163,400	891,422.56	41.2%	2,274,190.49
Other Revenues	(857,500)	(352,527.05)	504,972.95	41.1%	(842,700)	(325,336.04)	38.6%	(856,031.86)
Finance & Administration	1,526,900	697,098.08	(829,801.92)	45.7%	1,320,700	566,086.52	42.9%	1,418,158.63

Council Services

Wages/Benefits	983,400	385,042.01	(598,357.99)	39.2%	980,900	376,587.71	38.4%	922,024.25
Administrative Expenses	22,100	7,045.61	(15,054.39)	31.9%	27,100	8,510.98	31.4%	13,057.99
Personnel Expenses	49,100	16,821.05	(32,278.95)	34.3%	49,100	11,787.80	24.0%	22,270.32
Program Services	77,300	15,046.47	(62,253.53)	19.5%	67,400	30,666.49	45.5%	70,630.52
Transfers to Own Funds	0	0.00	0.00	100.0%	0	0.00	100.0%	2,019.97
Expenditures	1,131,900	423,955.14	(707,944.86)	37.5%	1,124,500	427,552.98	38.0%	1,030,003.05
Other Revenues	(23,500)	(7,521.28)	15,978.72	32.0%	(24,800)	(10,517.94)	42.4%	(44,054.70)
Council Services	1,108,400	416,433.86	(691,966.14)	37.6%	1,099,700	417,035.04	37.9%	985,948.35

Financial Services

Wages/Benefits	437,800	0.00	(437,800.00)	0.0%	261,200	0.00	0.0%	0.00
Long Term Debt Capital Financing	1,964,200	982,086.75	(982,113.25)	50.0%	1,964,200	982,086.75	50.0%	1,964,173.50
Long Term Debt Charges	16,100	0.00	(16,100.00)	0.0%	19,300	0.00	0.0%	19,266.08
Program Services	255,000	10,270.79	(244,729.21)	0.0%	205,000	18,265.76	0.0%	30,152.28
Transfers to Own Funds	9,242,100	13,876.00	(9,228,224.00)	0.2%	8,219,700	248,585.00	3.0%	10,348,682.06
Financial Services	11,915,200	1,006,233.54	(10,908,966.46)	8.4%	10,669,400	1,248,937.51	11.7%	12,362,273.92

Division of IT (DoIT)

Wages/Benefits	484,400	197,700.99	(286,699.01)	40.8%	476,100	185,340.35	38.9%	460,099.76
Administrative Expenses	291,600	175,425.65	(116,174.35)	60.2%	277,100	154,973.59	55.9%	267,630.32
Personnel Expenses	9,000	6,296.38	(2,703.62)	70.0%	9,000	1,835.62	20.4%	4,842.16
Transfers to Own Funds	156,000	0.00	(156,000.00)	0.0%	153,000	0.00	0.0%	153,000.00
Financial Services	941,000	379,423.02	(561,576.98)	40.3%	915,200	342,149.56	37.4%	885,572.24

Fire

Wages/Benefits	2,145,500	754,693.84	(1,390,806.16)	35.2%	2,053,800	748,794.93	36.5%	2,149,960.60
Administrative Expenses	64,000	28,711.30	(35,288.70)	44.9%	60,400	29,155.04	48.3%	57,288.83
Personnel Expenses	122,600	39,097.34	(83,502.66)	31.9%	110,600	63,344.79	57.3%	122,960.45
Vehicle/Equipment Expenses	130,700	49,708.75	(80,991.25)	38.0%	125,700	59,306.26	47.2%	135,506.97
Program Services	25,000	9,180.14	(15,819.86)	36.7%	23,000	11,779.41	51.2%	21,198.50
Transfers to Own Funds	608,000	0.00	(608,000.00)	0.0%	308,000	0.00	0.0%	308,000.00
Expenditures	3,095,800	881,391.37	(2,214,408.63)	28.5%	2,681,500	912,380.43	34.0%	2,794,915.35
Other Revenues	(10,000)	(3,853.16)	6,146.84	38.5%	(10,000)	(1,140.00)	11.4%	(9,839.90)
Fire	3,085,800	877,538.21	(2,208,261.79)	28.4%	2,671,500	911,240.43	34.1%	2,785,075.45

	2019 Budget	2019 YTD Actual May	\$ VARIANCE Budget to Actual	2019 % Budget to Actual	2018 Budget	2018 YTD Actual May	2018 % Budget to Actual	2018 YTD Actual December
Police / Dispatch								
Wages/Benefits	6,837,200	2,883,607.15	(3,953,592.85)	42.2%	6,711,000	2,820,176.88	42.0%	6,688,597.52
Administrative Expenses	171,200	79,838.26	(91,361.74)	46.6%	170,200	88,096.25	51.8%	183,576.76
Personnel Expenses	114,500	108,314.09	(6,185.91)	94.6%	112,000	70,000.15	62.5%	122,155.62
Facility Expenses	155,000	63,117.89	(91,882.11)	40.7%	155,000	63,990.25	41.3%	164,867.33
Vehicle/Equipment Expenses	136,100	60,368.11	(75,731.89)	44.4%	141,100	73,649.35	52.2%	141,262.46
Program Services	137,000	24,719.47	(112,280.53)	18.0%	138,000	105,013.57	76.1%	275,177.47
Transfers to Own Funds	80,000	0.00	(80,000.00)	0.0%	0	0.00	100.0%	0.00
Expenditures	7,631,000	3,219,964.97	(4,411,035.03)	42.2%	7,427,300	3,220,926.45	43.4%	7,575,637.16
Grants	(73,600)	(57,882.29)	15,717.71	78.6%	(63,800)	(88,621.40)	138.9%	(159,105.89)
Contributions from Own Funds	0	0.00	0.00	100.0%	0	0.00	100.0%	(37,729.45)
Other Revenues	(260,500)	(133,844.44)	126,655.56	51.4%	(262,600)	(115,349.31)	43.9%	(312,636.48)
Police / Dispatch	7,296,900	3,028,238.24	(4,268,661.76)	41.5%	7,100,900	3,016,955.74	42.5%	7,066,165.34

Police Services Board								
Wages/Benefits	26,000	10,897.70	(15,102.30)	41.9%	40,500	22,945.17	56.7%	38,043.59
Administrative Expenses	19,100	525.11	(18,574.89)	2.8%	16,000	1,165.71	7.3%	14,858.24
Personnel Expenses	8,200	2,984.10	(5,215.90)	36.4%	7,100	2,952.19	41.6%	2,952.19
Program Services	1,000	0.00	(1,000.00)	0.0%	1,000	6,323.51	632.4%	(12,748.79)
Expenditures	54,300	14,406.91	(39,893.09)	26.5%	64,600	33,386.58	51.7%	43,105.23
Other Revenues	0	0.00	0.00	100.0%	0	0.00	100.0%	0.00
Police Services Board	54,300	14,406.91	(39,893.09)	26.5%	64,600	33,386.58	51.7%	43,105.23

Conservation Authority								
Program Services	275,000	137,066.50	(137,933.50)	49.8%	246,000	130,408.50	53.0%	260,817.00

Protective Inspection & Control								
Program Services	41,400	9,062.56	(32,337.44)	21.9%	41,400	7,984.23	19.3%	35,323.78
Other Revenues	(20,000)	(19,326.00)	674.00	96.6%	(20,000)	(18,075.00)	90.4%	(19,601.00)
Protective Inspection & Control	21,400	(10,263.44)	(31,663.44)	-48.0%	21,400	(10,090.77)	-47.2%	15,722.78

Emergency Measures								
Program Services	31,000	18,108.83	(12,891.17)	58.4%	31,000	22,303.92	72.0%	31,798.96

Public Works Summary								
Wages/Benefits	6,090,800	2,289,482.87	(3,801,317.13)	37.6%	5,883,400	2,172,208.49	36.9%	5,672,249.40
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	373,700	328,953.62	(44,746.38)	88.0%	358,500	316,857.84	88.4%	343,819.21
Personnel Expenses	128,000	68,101.38	(59,898.62)	53.2%	120,000	55,147.48	46.0%	118,467.20
Facility Expenses	1,935,700	584,029.70	(1,351,670.30)	30.2%	1,931,700	582,694.93	30.2%	1,790,885.44
Vehicle/Equipment Expenses	666,100	258,981.83	(407,118.17)	38.9%	611,000	313,119.67	51.3%	860,421.87
Program Services	6,160,300	1,853,623.70	(4,306,676.30)	30.1%	6,377,200	1,707,530.09	26.8%	5,588,542.19
Transfers to Own Funds	3,116,900	9,217.26	(3,107,682.74)	0.3%	2,561,100	9,290.86	0.4%	3,105,404.02
Expenditures	18,883,500	5,598,367.09	(13,285,132.91)	29.7%	18,254,900	5,362,826.09	29.4%	17,891,742.79
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	(10,390,700)	(2,651,231.35)	7,739,468.65	25.5%	(10,198,300)	(2,434,051.80)	23.9%	(9,963,568.77)
Public Works Summary	8,080,800	2,741,159.01	(5,339,640.99)	33.9%	7,644,600	2,722,797.56	35.6%	7,516,220.56

Public Works Corporate								
Wages/Benefits	1,149,100	453,759.36	(695,340.64)	39.5%	1,141,300	428,980.01	37.6%	1,040,052.09
Administrative Expenses	373,700	328,953.62	(44,746.38)	88.0%	358,500	316,857.84	88.4%	343,819.21
Personnel Expenses	128,000	68,101.38	(59,898.62)	53.2%	120,000	55,147.48	46.0%	118,467.20
Expenditures	1,650,800	850,814.36	(799,985.64)	0.0%	1,619,800	800,985.33	53.8%	1,502,338.50
Other Revenues	(1,013,200)	(415,532.70)	597,667.30	41.0%	(994,200)	(408,830.50)	41.1%	(985,034.96)
Public Works Corporate	637,600	435,281.66	(202,318.34)	68.3%	625,600	392,154.83	62.7%	517,303.54

Roads/Drainage								
Wages/Benefits	644,600	312,865.24	(331,734.76)	48.5%	630,600	314,949.15	49.9%	712,035.72
Vehicle/Equipment Expenses	34,000	6,265.98	(27,734.02)	18.4%	34,000	3,857.84	11.4%	19,754.21
Program Services	611,800	116,852.03	(494,947.97)	19.1%	501,100	60,934.17	12.2%	384,924.36
Expenditures	1,290,400	435,983.25	(854,416.75)	33.8%	1,165,700	379,741.16	32.6%	1,116,714.29
Other Revenues	0	(3,546.41)	(3,546.41)	100.0%	0	(411.65)	0.0%	(17,810.65)
Roads/Drainage	1,290,400	432,436.84	(857,963.16)	33.5%	1,165,700	379,329.51	32.5%	1,098,903.64

TOWN OF LASALLE
FINANCIAL STATEMENT
MAY 31, 2019

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	2019 Budget	2019 YTD Actual May	\$ VARIANCE Budget to Actual	2019 % Budget to Actual	2018 Budget	2018 YTD Actual May	2018 % Budget to Actual	2018 YTD Actual December
<u>Drainage</u>								
Wages/Benefits	434,100	162,159.63	(271,940.37)	37.4%	426,800	175,903.12	41.2%	409,840.17
Expenditures	434,100	162,159.63	(271,940.37)	32.6%	426,800	175,903.12	33.8%	409,840.17
Drainage	434,100	162,159.63	(271,940.37)	1.7%	426,800	175,903.12	3.7%	409,840.17
<u>Storm Sewers</u>								
Wages/Benefits	118,000	40,697.38	(77,302.62)	34.5%	115,900	40,223.68	34.7%	100,903.78
Program Services	20,000	8,028.86	(11,971.14)	40.1%	0	0.00	100.0%	0.00
Expenditures	138,000	48,726.24	(89,273.76)	35.3%	115,900	40,223.68	34.7%	100,903.78
Storm Sewers	138,000	48,726.24	(89,273.76)	59.8%	115,900	40,223.68	58.5%	100,903.78
<u>Facilities & Fleet</u>								
Wages/Benefits	1,618,200	626,526.65	(991,673.35)	38.7%	1,491,000	569,915.52	38.2%	1,529,886.10
Facility Expenses	1,935,700	584,029.70	(1,351,670.30)	30.2%	1,931,700	582,694.93	30.2%	1,790,885.44
Vehicle/Equipment Expenses	588,600	248,959.04	(339,640.96)	42.3%	533,500	296,950.34	55.7%	811,204.93
Transfer to Own Funds	223,700	9,217.26	(214,482.74)	4.1%	219,300	9,290.86	4.2%	220,404.02
Expenditures	4,366,200	1,468,732.65	(2,897,467.35)	33.6%	4,175,500	1,458,851.65	34.9%	4,352,380.49
Other Revenues	(50,000)	(9,951.22)	40,048.78	19.9%	(47,300)	(11,064.30)	23.4%	(55,568.35)
Facilities & Fleet	4,316,200	1,458,781.43	(2,857,418.57)	33.8%	4,128,200	1,447,787.35	35.1%	4,296,812.14
<u>Parks</u>								
Wages/Benefits	827,300	229,614.55	(597,685.45)	27.8%	806,900	218,576.24	27.1%	783,726.42
Vehicle/Equipment Expenses	15,500	442.76	(15,057.24)	2.9%	15,500	2,954.90	19.1%	10,959.58
Program Services	459,700	63,978.02	(395,721.98)	13.9%	395,000	55,103.25	14.0%	355,412.81
Expenditures	1,302,500	294,035.33	(1,008,464.67)	22.6%	1,217,400	276,634.39	22.7%	1,150,098.81
Other Revenues	(38,000)	(30,648.60)	7,351.40	80.7%	(35,000)	(24,511.85)	70.0%	(53,155.73)
Parks	1,264,500	263,386.73	(1,001,113.27)	20.8%	1,182,400	252,122.54	21.3%	1,096,943.08
<u>Water</u>								
Wages/Benefits	1,009,300	349,109.78	(660,190.22)	34.6%	984,600	316,908.51	32.2%	821,549.18
Vehicle/Equipment Expenses	20,000	2,321.01	(17,678.99)	11.6%	20,000	4,101.09	20.5%	12,345.58
Program Services	2,952,900	941,758.52	(2,011,141.48)	31.9%	3,353,500	809,281.34	24.1%	2,740,435.18
Transfers to Own Funds	1,574,800	0.00	(1,574,800.00)	0.0%	1,157,900	0.00	0.0%	1,790,000.00
Expenditures	5,557,000	1,293,189.31	(4,263,810.69)	23.3%	5,516,000	1,130,290.94	20.5%	5,364,329.94
Consumption/Base Rate Revenues	(5,441,000)	(1,198,607.28)	4,242,392.72	22.0%	(5,417,000)	(1,116,741.64)	20.6%	(5,160,200.24)
Other Revenues	(116,000)	(60,346.98)	55,653.02	52.0%	(99,000)	(43,108.01)	43.5%	(206,022.25)
Water	0	34,235.05	34,235.05	100.0%	0	(29,558.71)	100.0%	(1,892.55)
<u>Wastewater</u>								
Wages/Benefits	290,200	114,750.28	(175,449.72)	39.5%	286,300	106,752.26	37.3%	274,255.94
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	993.04	(7,006.96)	12.4%	8,000	5,255.50	65.7%	6,157.57
Program Services	2,115,900	723,006.27	(1,392,893.73)	34.2%	2,127,600	782,211.33	36.8%	2,107,769.84
Transfers to Own Funds	1,318,400	0.00	(1,318,400.00)	0.0%	1,183,900	0.00	0.0%	1,095,000.00
Expenditures	4,144,500	1,044,726.32	(3,099,773.68)	25.2%	4,017,800	1,100,195.82	27.4%	3,895,136.81
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	(3,713,000)	(918,604.96)	2,794,395.04	24.7%	(3,592,800)	(815,643.01)	22.7%	(3,454,822.52)
Other Revenues	(19,500)	(13,993.20)	5,506.80	71.8%	(13,000)	(13,740.84)	105.7%	(30,954.07)
Wastewater	0	(93,848.57)	(93,848.57)	100.0%	0	64,835.24	100.0%	(2,593.24)
<u>Winter Control</u>								
Program Services	200,000	316,207.01	116,207.01	158.1%	200,000	310,679.76	155.3%	198,007.04
<u>Traffic Control</u>								
Program Services	72,000	17,925.09	(54,074.91)	24.9%	82,000	16,993.06	20.7%	95,803.59
<u>Handi-Transit</u>								
Program Services	55,000	13,744.50	(41,255.50)	25.0%	61,000	12,734.70	20.9%	43,309.20
<u>LaSalle Transit</u>								
Program Services	480,200	157,588.66	(322,611.34)	32.8%	225,000	149,421.05	66.4%	489,268.00
Transfers to Own Funds	0	0.00	0.00	100.0%	0	0.00	100.0%	49,063.77
Expenditures	480,200	157,588.66	(322,611.34)	32.8%	225,000	149,421.05	66.4%	538,331.77
Contributions from Own Funds	(251,000)	0.00	251,000.00	100.0%	0	0.00	100.0%	(253,128.51)
Other Revenues	(64,500)	(15,216.27)	49,283.73	23.6%	0	(18,909.85)	100.0%	(60,203.26)
LaSalle Transit	164,700	142,372.39	(22,327.61)	86.4%	225,000	130,511.20	58.0%	225,000.00

	2019 Budget	2019 YTD Actual May	\$ VARIANCE Budget to Actual	2019 % Budget to Actual	2018 Budget	2018 YTD Actual May	2018 % Budget to Actual	2018 YTD Actual December
Street Lighting								
Program Services	260,000	85,144.50	(174,855.50)	32.8%	260,000	85,673.91	33.0%	257,578.02
Crossing Guards								
Wages/Benefits	87,800	39,559.20	(48,240.80)	45.1%	87,200	37,998.32	43.6%	80,039.41
Administrative Expenses	800	750.60	(49.40)	93.8%	800	750.60	93.8%	750.60
Program Services	1,000	422.87	(577.13)	42.3%	1,000	0.00	0.0%	17.29
Crossing Guards	89,600	40,732.67	(48,867.33)	45.5%	89,000	38,748.92	43.5%	80,807.30
Garbage Collection								
Program Services	646,000	266,123.62	(379,876.38)	41.2%	625,000	255,611.96	40.9%	630,031.36
Garbage Disposal								
Program Services	970,000	293,346.70	(676,653.30)	30.2%	915,000	281,863.13	30.8%	928,753.10
Culture & Recreation Summary								
Wages/Benefits	2,069,200	712,250.46	(1,356,949.54)	34.4%	1,975,400	715,750.23	36.2%	1,919,763.89
Administrative Expenses	53,200	39,259.51	(13,940.49)	73.8%	51,500	39,995.85	77.7%	52,333.92
Personnel Expenses	36,100	11,790.44	(24,309.56)	32.7%	33,800	16,761.60	49.6%	37,762.78
Vehicle/Equipment Expenses	7,500	1,496.08	(6,003.92)	20.0%	7,500	1,381.69	18.4%	7,193.44
Program Services	296,100	90,254.08	(205,845.92)	30.5%	284,600	102,376.94	36.0%	300,397.16
Transfers to Own Funds	715,000	12,936.25	(702,063.75)	1.8%	215,000	15,652.50	7.3%	212,417.00
Expenditures	3,177,100	867,986.82	(2,309,113.18)	27.3%	2,567,800	891,918.81	34.7%	2,529,868.19
Grants	0	0.00	0.00	100.0%	0	0.00	100.0%	0.00
Other Revenues	(2,545,800)	(1,041,758.81)	1,504,041.19	40.9%	(2,499,500)	(1,006,611.70)	40.3%	(2,518,998.43)
Culture & Recreation Summary	631,300	(173,771.99)	(805,071.99)	-27.5%	68,300	(114,692.89)	-167.9%	10,869.76
Culture & Recreation Corporate								
Wages/Benefits	960,700	351,162.42	(609,537.58)	36.6%	907,200	350,654.11	38.7%	835,038.02
Administrative Expenses	53,200	39,259.51	(13,940.49)	73.8%	51,500	39,995.85	77.7%	52,333.92
Personnel Expenses	36,100	11,790.44	(24,309.56)	32.7%	33,800	16,761.60	49.6%	37,762.78
Vehicle/Program Expenses	7,500	153.63	(7,346.37)	2.1%	7,500	0.00	0.0%	5,811.75
Program Services	64,200	15,769.89	(48,430.11)	24.6%	57,200	24,500.34	42.8%	75,313.19
Transfers to Own Funds	675,000	12,936.25	(662,063.75)	1.9%	175,000	15,652.50	8.9%	172,417.00
Expenditures	1,796,700	431,072.14	(1,365,627.86)	24.0%	1,232,200	447,564.40	36.3%	1,178,676.66
Grants	0	0.00	0.00	100.0%	0	0.00	100.0%	0.00
Other Revenues	(84,900)	(23,192.20)	61,707.80	27.3%	(81,400)	(21,198.19)	26.0%	(82,871.17)
Culture & Recreation Corporate	1,711,800	407,879.94	(1,303,920.06)	23.8%	1,150,800	426,366.21	37.1%	1,095,805.49
Culture & Recreation Community Programs								
Wages/Benefits	308,100	57,496.82	(250,603.18)	18.7%	272,900	65,539.65	24.0%	288,534.29
Program Services	33,400	6,616.99	(26,783.01)	19.8%	30,400	7,231.48	23.8%	36,525.31
Expenditures	341,500	64,113.81	(277,386.19)	18.8%	303,300	72,771.13	24.0%	325,059.60
Other Revenues	(422,500)	(64,105.09)	358,394.91	15.2%	(363,000)	(86,361.99)	23.8%	(426,703.72)
Culture & Recreation Community Programs	(81,000)	8.72	81,008.72	0.0%	(59,700)	(13,590.86)	22.8%	(101,644.12)
Culture & Recreation Cultural Programs								
Program Services	50,000	19,335.71	(30,664.29)	38.7%	48,500	12,660.20	26.1%	38,493.33
Other Revenues	(15,000)	(31,463.48)	(16,463.48)	209.8%	(5,000)	(1,012.50)	20.3%	(14,791.33)
Culture & Recreation Cultural Programs	35,000	(12,127.77)	(47,127.77)	-34.7%	43,500	11,647.70	26.8%	23,702.00
Culture & Recreation Hospitality								
Wages/Benefits	101,700	31,666.85	(70,033.15)	31.1%	98,200	34,597.99	35.2%	91,658.15
Vehicle/Equipment Expenses	0	0.00	0.00	100.0%	0	0.00	100.0%	0.00
Program Services	93,500	42,092.92	(51,407.08)	45.0%	93,500	39,452.59	42.2%	101,987.49
Expenditures	195,200	73,759.77	(121,440.23)	37.8%	191,700	74,050.58	38.6%	193,645.64
Other Revenues	(244,000)	(79,735.36)	164,264.64	32.7%	(241,400)	(94,373.51)	39.1%	(223,410.75)
Culture & Recreation Hospitality	(48,800)	(5,975.59)	42,824.41	12.3%	(49,700)	(20,322.93)	40.9%	(29,765.11)
VRC Arenas								
Vehicle/Equipment Expenses	0	0.00	0.00	100.0%	0	0.00	100.0%	0.00
Other Revenues	(810,800)	(371,543.70)	439,256.30	45.8%	(815,800)	(332,370.31)	40.7%	(817,310.57)
VRC Arenas	(810,800)	(371,543.70)	439,256.30	45.8%	(815,800)	(332,370.31)	40.7%	(817,310.57)

	2019 Budget	2019 YTD Actual May	\$ VARIANCE Budget to Actual	2019 % Budget to Actual	2018 Budget	2018 YTD Actual May	2018 % Budget to Actual	2018 YTD Actual December
<u>VRC Aquatic Centre</u>								
Wages/Benefits	471,600	194,147.71	(277,452.29)	41.2%	479,500	188,106.98	39.2%	463,820.33
Vehicle/Equipment Expenses	0	1,342.45	1,342.45	100.0%	0	1,381.69	100.0%	1,381.69
Program Services	50,000	3,708.41	(46,291.59)	7.4%	50,000	17,584.37	35.2%	44,250.31
Expenditures	521,600	199,198.57	(322,401.43)	38.2%	529,500	207,073.04	39.1%	509,452.33
Other Revenues	(585,000)	(306,294.50)	278,705.50	52.4%	(611,200)	(310,739.91)	50.8%	(572,248.87)
VRC Aquatic Centre	(63,400)	(107,095.93)	(43,695.93)	168.9%	(81,700)	(103,666.87)	126.9%	(62,796.54)
<u>VRC Fitness Centre</u>								
Wages/Benefits	189,700	77,776.66	(111,923.34)	41.0%	187,500	76,851.50	41.0%	199,653.43
Vehicle/Equipment Expenses	0	0.00	0.00	100.0%	0	0.00	100.0%	0.00
Program Services	5,000	2,730.16	(2,269.84)	54.6%	5,000	947.96	19.0%	3,827.53
Transfers to Own Funds	40,000	0.00	(40,000.00)	0.0%	40,000	0.00	0.0%	40,000.00
Expenditures	234,700	80,506.82	(154,193.18)	34.3%	232,500	77,799.46	33.5%	243,480.96
Grants	0	0.00	0.00	100.0%	0	0.00	100.0%	0.00
Other Revenues	(343,400)	(165,291.32)	178,108.68	48.1%	(342,000)	(160,555.29)	47.0%	(349,936.00)
VRC Fitness Centre	(108,700)	(84,784.50)	23,915.50	78.0%	(109,500)	(82,755.83)	75.6%	(106,455.04)
<u>LaSalle Outdoor Pool</u>								
Wages/Benefits	37,400	0.00	(37,400.00)	0.0%	30,100	0.00	0.0%	41,059.67
Vehicle/Equipment Expenses	0	0.00	0.00	100.0%	0	0.00	100.0%	0.00
Program Services	0	0.00	0.00	100.0%	0	0.00	100.0%	0.00
Expenditures	37,400	0.00	(37,400.00)	0.0%	30,100	0.00	0.0%	41,059.67
Other Revenues	(40,200)	(133.16)	40,066.84	0.3%	(39,700)	0.00	0.0%	(31,726.02)
LaSalle Outdoor Pool	(2,800)	(133.16)	2,666.84	4.8%	(9,600)	0.00	0.0%	9,333.65
<u>Development & Strategic Initiatives</u>								
Wages/Benefits	564,600	237,375.89	(327,224.11)	42.0%	547,200	232,659.22	42.5%	553,642.87
Administrative Expenses	20,500	8,658.78	(11,841.22)	42.2%	20,200	8,488.97	42.0%	20,524.60
Personnel Expenses	9,200	6,347.12	(2,852.88)	69.0%	9,200	6,420.92	69.8%	9,436.86
Program Services	23,400	2,173.68	(21,226.32)	9.3%	23,400	4,460.25	19.1%	16,882.44
Transfers to Own Funds	38,000	0.00	(38,000.00)	0.0%	38,000	0.00	0.0%	38,000.00
Expenditures	655,700	254,555.47	(401,144.53)	38.8%	638,000	252,029.36	39.5%	638,486.77
Grants	0	0.00	0.00	100.0%	0	(2,230.63)	100.0%	(2,230.63)
Other Revenues	(50,500)	(23,850.00)	26,650.00	47.2%	(42,500)	(36,350.00)	85.5%	(111,250.00)
Development & Strategic Initiatives	605,200	230,705.47	(374,494.53)	38.1%	595,500	213,448.73	35.8%	525,006.14
<u>Building Division</u>								
Wages/Benefits	452,300	80,228.01	(372,071.99)	17.7%	443,000	194,505.77	43.9%	349,756.29
Administrative Expenses	4,600	1,280.58	(3,319.42)	27.8%	4,600	2,903.90	63.1%	4,806.08
Personnel Expenses	10,700	1,605.50	(9,094.50)	15.0%	10,700	3,186.28	29.8%	5,722.05
Program Services	180,000	130,796.74	(49,203.26)	72.7%	176,700	74,239.65	42.0%	292,586.49
Transfers to Own Funds	0	215,366.36	215,366.36	100.0%	8,900	(4,601.41)	-51.7%	77,132.61
Expenditures	647,600	429,277.19	(218,322.81)	66.3%	643,900	270,234.19	42.0%	730,003.52
Contributions from Own Funds	(80,600)	0.00	80,600.00	0.0%	0	(92,381.55)	100.0%	0.00
Other Revenues	(567,000)	(429,277.19)	137,722.81	75.7%	(643,900)	(177,852.64)	27.6%	(730,003.52)
Building Division	0	0.00	0.00	100.0%	0	0.00	100.0%	0.00
<u>Agriculture / Reforestation</u>								
Program Services	0	0.00	0.00	100.0%	25,000	0.00	0.0%	0.00
Other Revenues	0	0.00	0.00	100.0%	(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	38,434,900	10,701,279.92	(27,733,620.08)	27.8%	35,277,400	10,762,298.95	30.5%	36,693,248.80
Total	0	(18,793,728.46)	(18,793,728.46)	100.0%	0	(16,786,738.45)	100.0%	(106,287.76)
General Fund	0	(18,734,114.94)	(18,734,114.94)	100.0%	0	(16,822,014.98)	100.0%	(101,801.97)
Water Fund	0	34,235.05	34,235.05	100.0%	0	(29,558.71)	100.0%	(1,892.55)
Wastewater Fund	0	(93,848.57)	(93,848.57)	100.0%	0	64,835.24	100.0%	(2,593.24)

TOWN OF LASALLE
CAPITAL FUND ANALYSIS
MAY 31, 2019

07/06/2019

PROJECTS	ENDING BALANCE DEC 31,2018	CAPITAL EXPENSES	OPERATING EXPENSES	INTEREST	CONTR- GENERAL	CONTR- RESERVES/ RESERVE FUND	CONTR- DEFERRED REVENUE	CONTR- GRANT/DEBT	CONTR- OTHER	ENDING BALANCE MAY 31, 2019
TECHNOLOGY	0.00	7,368.43		45.02						7,413.45
Server equipment & upgrades	0.00	3,588.06		35.39						3,623.45
Access Control	0.00	3,780.37		9.63						3,790.00
STRATEGIC INITIATIVES	0.00	16,145.74		124.55						16,270.29
VC Wayfinding Signage	0.00	8,673.47		85.55						8,759.02
Highway 401 Gateway Sign	0.00	7,472.27		39.00						7,511.27
HYDRO GENERATOR	8,210.32			27.86					(6,131.73)	2,106.45
CAPITAL-ADMIN/FINANCIAL SERVICES	(51,550.28)									(51,550.28)
Over financed activities	(51,550.28)									(51,550.28)
CAPITAL-FIRE	0.00	7,213.13	54,360.00	280.37						61,853.50
Respirator Fit Tester Machine	0.00	7,213.13		36.17						7,249.30
Electronic Tracking System	0.00		2,814.68	14.11						2,828.79
Fire Master Plan	0.00		22,879.53	86.37						22,965.90
A/C Watch Office	0.00		4,304.45	21.58						4,326.03
Radio Study/Training	0.00		24,361.34	122.14						24,483.48
CAPITAL-ROADS	89,288.62	1,373.76	32,336.28	1,249.57						124,248.23
Transportation Master Plan	89,288.62		32,336.28	1,239.18						122,864.08
Oakdale Trails Development	0.00	1,373.76		10.39						1,384.15
TRANSIT	(32,832.24)		128,016.13	968.02						96,151.91
Bus Shelters	(32,832.24)									(32,832.24)
Buses (2)	0.00		128,016.13	968.02						128,984.15
DRAINS	0.00	67,879.74	39,513.25	340.32					(39,513.25)	68,220.06
Herb Gray Parkway Drainage Reports	0.00		39,513.25						(39,513.25)	0.00
Culvert-Lepain Pond	0.00	67,879.74		340.32						68,220.06
Front Road Park Drainage	0.00	7,717.45		19.66						7,737.11
CAPITAL-FACILITIES & FLEET	0.00	483,329.60		3,041.23						486,370.83
Roads-Paint Machine	0.00	15,242.84		150.35						15,393.19
Roads-Sign Machine	0.00	5,693.47		56.16						5,749.63
Corp-Pickup-VIN#593325	0.00	34,309.17		337.22						34,646.39
Parks-Pickup-VIN#426094	0.00	42,296.16		396.19						42,692.35
Corp-Pickup-VIN#602042	0.00	32,601.75		246.38						32,848.13
Roads-Road Closure Trailers	0.00	9,152.29		69.21						9,221.50
Vollmer-Renovations	0.00	95,965.14		477.26						96,442.40
DSI-BL-Pickup-VIN#308801	0.00	21,778.95		160.62						21,939.57
PW-Barn Eaves Troughs	0.00	8,140.80		61.55						8,202.35
Roads-Pickup-VIN#556727 (2018)	0.00	1,139.72		5.71						1,145.43
VC-Arena Lighting	0.00	108,370.33		543.33						108,913.66
VC-Carpet	0.00	8,395.20		42.09						8,437.29
Parks-Dump Truck	0.00	92,611.78		456.89						93,068.67
VC-Scrubber	0.00	7,632.00		38.27						7,670.27
CAPITAL-CULTURE & RECREATION	0.00		2,880.39	21.78						2,902.17
Planters	0.00		2,880.39	21.78						2,902.17
CAPITAL-PARKS	0.00	24,117.12	12,060.22	277.80						36,455.14
Accessible Playground-Marcotte Park	0.00	24,117.12		237.87						24,354.99
Vollmer Master Plan	0.00		9,007.42	24.62						9,032.04
Floating Dock Installation	0.00		3,052.80	15.31						3,068.11

TOWN OF LASALLE
CAPITAL FUND ANALYSIS
MAY 31, 2019

07/06/2019

PROJECTS	ENDING BALANCE DEC 31, 2018	CAPITAL EXPENSES	OPERATING EXPENSES	INTEREST	CONTR- GENERAL	CONTR- RESERVES/ RESERVE FUND	CONTR- DEFERRED REVENUE	CONTR- GRANT/DEBT	CONTR- OTHER	ENDING BALANCE MAY 31, 2019
CAPITAL-PLANNING & DEVELOPMENT	0.00		17,780.57	101.32						17,881.89
Official Plan Review	0.00		2,513.47	24.78						2,538.25
Comprehensive Zoning Bylaw	0.00		15,267.10	76.54						15,343.64
CAPITAL-SEWER	0.00	29,495.14	3,278.89	99.94						32,873.97
PS-Other Maintenance	0.00		3,278.89	24.78						3,303.67
Zoom Camera	0.00	20,336.74		51.82						20,388.56
Manhole Rain Catchers	0.00	9,158.40		23.34						9,181.74
WORK IN PROGRESS										
CELL TOWER BUILDING	0.00	81,812.37		752.96						82,565.33
PARKING LOT SIGNS	0.00	8,408.67		30.90						8,439.57
TIME & ATTENDANCE SYSTEM	0.00	4,778.48		23.02						4,801.50
MILL & PAVE PROGRAM-2018	0.00	174,122.40		1,316.64						175,439.04
BRIDGES (Front Road/Turkey Creek Bridge)	107,608.21	22,965.90		1,447.14						132,021.25
PEDESTRIAN BRIDGE-OJIBWAY OAKS	0.00	76,506.22		413.84						76,920.06
CHAPPUS DRAIN	29,297.21			355.72						29,652.93
BESSETTE DRAIN	34,134.17			415.59						34,549.76
LEPAIN DRAIN	68,765.63			838.44						69,604.07
WEST BRANCH CAHILL DRAIN	19,042.63			230.00						19,272.63
ST MICHAELS DRAIN	520.81			6.43						527.24
VC ICE PLANT	0.00	14,481.20		52.21						14,533.41
HOWARD INDUST PARK (INT)	32,288.87			334.04						32,622.91
WATERMAIN-Canard Watermain	0.00	11,633.16		82.54						11,715.70
WATERMAIN-Front Road Watermain	0.00	70,850.40		366.30						71,216.70
DRINKING WATER SYSTEM INITIATIVE	0.00		18,825.46	94.39						18,919.85
CAPITAL-SEWER (Sewage Capacity)	2,307,418.00									2,307,418.00
PS 1 STRUCTURE REPAIRS (CWWF)	0.00	208,146.59		900.57						209,047.16
FOURTH CONCESSION DRAIN	21,901.30		19,049.47	427.89						41,378.66
BURKE DRAIN	6,487.94		2,713.18	98.94						9,300.06
HOWARD AVENUE DRAIN	804.01			9.93						813.94
FOURTH CONC BRANCH DRAIN-GARLATTI	0.00		457.92	3.47						461.39
THIRD CONCESSION DRAIN	0.00		381.06	1.91						382.97
HOWARD/BOUFFARD MASTER DRAINAGE PLA	94,323.58		20,395.38	1,288.61						116,007.57
RIVERDANCE PROPERTY	(42,972.48)	3,215.00								(39,757.48)
HERITAGE STORM IMPROVEMENT	115,291.59	155,232.98		2,179.72						272,704.29
OLIVER FARMS STORM IMPROVEMENT	0.00	56,498.91		407.01						56,905.92
WATERFRONT	1,869,157.74									1,869,157.74
	4,677,185.63	1,533,292.39	352,048.20	18,675.65	0.00	0.00	0.00	0.00	(45,644.98)	6,535,556.89

TOWN OF LASALLE
RESERVES & RESERVE FUNDS SCHEDULE
MAY 31, 2019

07/06/2019

	BALANCE DEC 31, 2018	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 MAY 31, 2019
RESERVES											
GREEN SPACE/WOODLOT	431,905.19										423,220.14
VEHICLE & EQUIPMENT	4,604,779.08	9,217.26			958.03					(8,685.05)	4,614,954.37
INFRASTRUCTURE	12,284,190.05				6,900.00						12,291,090.05
SPECIAL PROJECTS	1,179,440.27				569,344.00						1,748,484.27
TAX STABILIZATION	4,012,558.95									(300.00)	4,012,558.95
WORKING CAPITAL	453,467.33										493,915.33
RECREATION COMPLEX	1,553,670.70	12,936.25			52,448.00					(12,000.00)	1,566,606.95
RESERVES	24,520,011.57	22,153.51			629,650.03					(20,985.05)	25,150,830.06
RESERVE FUNDS											
BUILDING ACTIVITY	(176,818.95)	215,366.36									38,547.41
ESSEX POWER EQUITY	12,139,225.00										12,139,225.00
RESERVE FUNDS	11,962,406.05	215,366.36									12,177,772.41
RESERVES/RESERVE FUNDS											
	36,482,417.62	237,519.87			629,650.03					(20,985.05)	37,328,602.47

TOWN OF LASALLE
DEFERRED REVENUE FUND SCHEDULE
MAY 31, 2019

07/06/2019

	BALANCE DEC 31, 2018	CONTR- GENERAL FUND	CONTR- DEFERRED REVENUE	CONTR- OTHER/ DEVELOPERS	INTEREST	TRANSFER- GENERAL FUND	TRANSFER- CAPITAL FUND	TRANSFER- RESERVES/ RES FUND	TRANSFER- OTHER	BALANCE MAY 31, 2019
DEFERRED REVENUE										
SEWER PROJECTS	2,125,459.33				19,721.33					2,145,180.66
WATER PROJECTS	5,337,095.10				71,931.00					5,409,026.10
WATER EMERGENCY	1,500,000.00									1,500,000.00
LAND DEVELOPMENT CHARGES	11,199,531.66			883,391.00	142,435.46	(205,976.73)				12,019,381.39
DC PROJECTS (NON-GROWTH RELATED)	14,592,982.42				181,899.01					14,774,881.43
FEDERAL GAS TAX	3,347,625.54				42,038.72					3,389,664.26
PROVINCIAL GAS TAX/TRANSIT	45,567.15	13,876.00			342.06					59,785.21
OCIF-FORMULA BASED	477,982.65				5,957.96					483,940.61
DEPOSITS FROM DEVELOPERS	2,545,363.46			493,000.00	33,105.18					2,788,201.78
CONTRIBUTIONS FROM DEVELOPERS	889,405.10			22,750.00	9,564.42				(283,266.86)	921,719.52
PARKLAND DEDICATION	387,486.26			27,000.00	5,045.36					419,531.62
DEFERRED REVENUE	42,448,498.67	13,876.00		1,426,141.00	512,040.50	(205,976.73)			(283,266.86)	43,911,312.58