

TOWN OF LASALLE
FINANCIAL STATEMENT
May 31, 2020

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	2020 Budget	2020 YTD Actual 31-May	\$ Variance Budget to Actual	2020 % Budget to Actual	2019 Budget	2019 YTD Actual 31-May	2019 % Budget to Actual	2019 YTD Actual 31-Dec
Revenues								
General Levy	(36,705,800)	(30,270,166)	6,435,634	82.5%	(34,404,200)	(28,341,804)	82.4%	(34,550,670)
Supplementary Levy	(455,000)	(7,441)	447,559	1.6%	(195,000)	0	0.0%	(605,712)
Payments in Lieu of Taxes-General	(40,200)	0	40,200	0.0%	(40,200)	0	0.0%	(40,256)
Payments in Lieu of Taxes-Supplementary	0	0	0	100.0%	0	0	100.0%	1,720
Local Improvements	(13,600)	0	13,600	0.0%	(16,100)	0	0.0%	(16,046)
Other Revenues	(4,216,900)	(479,987)	3,736,913	11.4%	(3,779,400)	(1,153,204)	30.5%	(6,163,615)
Revenues	(41,431,500)	(30,757,594)	10,673,906	74.2%	(38,434,900)	(29,495,008)	76.7%	(41,374,580)

Expenditures

Mayor & Council

Wages/Benefits	340,200	138,961	(201,239)	40.9%	299,200	140,030	46.8%	311,349
Administrative Expenses	38,500	6,019	(32,481)	15.6%	38,500	11,216	29.1%	36,657
Personnel Expenses	40,200	7,673	(32,527)	19.1%	40,200	9,274	23.1%	14,827
Program Services	26,500	1,126	(25,374)	4.3%	26,500	3,222	12.2%	21,840
Expenditures	445,400	153,780	(291,620)	34.5%	404,400	163,742	40.5%	384,672
Other Revenues	0	(830)	(830)	100.0%	0	(435)	100.0%	(111)
Mayor & Council	445,400	152,950	(292,450)	34.3%	404,400	163,307	40.4%	384,561

Finance & Administration

Wages/Benefits	2,112,700	934,889	(1,177,811)	44.3%	1,961,700	843,396	43.0%	2,074,644
Administrative Expenses	205,700	55,381	(150,319)	26.9%	198,100	135,968	68.6%	195,813
Personnel Expenses	57,500	25,321	(32,179)	44.0%	57,500	29,255	50.9%	51,598
Program Services	287,200	53,050	(234,150)	18.5%	272,200	41,006	15.1%	192,623
Expenditures	2,663,100	1,068,640	(1,594,460)	40.1%	2,489,500	1,049,625	42.2%	2,514,678
Contributions from Own Funds	(40,000)	0	40,000	0.0%	(40,000)	0	0.0%	(40,000)
Other Revenues	(902,100)	(347,075)	555,025	38.5%	(857,500)	(352,527)	41.1%	(933,370)
Finance & Administration	1,721,000	721,565	(999,435)	41.9%	1,592,000	697,098	43.8%	1,541,308

Council Services

Wages/Benefits	1,014,100	411,149	(602,951)	40.5%	983,400	385,042	39.2%	962,878
Administrative Expenses	22,700	2,122	(20,578)	9.4%	22,100	7,046	31.9%	12,554
Personnel Expenses	49,100	13,682	(35,418)	27.9%	49,100	16,821	34.3%	31,031
Program Services	62,300	45,213	(17,087)	72.6%	77,300	15,046	19.5%	73,451
Transfers to Own Funds	0	0	0	100.0%	0	0	100.0%	2,666
Expenditures	1,148,200	472,166	(676,034)	41.1%	1,131,900	423,955	37.5%	1,082,580
Other Revenues	(20,500)	(5,755)	14,745	28.1%	(23,500)	(7,521)	32.0%	(24,332)
Council Services	1,127,700	466,410	(661,290)	41.4%	1,108,400	416,434	37.6%	1,058,248

Financial Services

Wages/Benefits	75,000	0	(75,000)	0.0%	147,600	0	0.0%	0
Long Term Debt Capital Financing	1,964,200	982,087	(982,113)	50.0%	1,964,200	982,087	50.0%	1,964,174
Long Term Debt Charges	13,600	0	(13,600)	0.0%	16,100	0	0.0%	16,046
Program Services	305,000	19,168	(285,832)	0.0%	255,000	10,271	0.0%	36,585
Transfers to Own Funds	11,123,700	(13,305)	(11,137,005)	-0.1%	9,742,100	13,876	0.1%	13,517,280
Financial Services	13,481,500	987,950	(12,493,550)	7.3%	12,125,000	1,006,234	8.3%	15,534,084

Alley Closing Program

Program Services	60,000	29,617	(30,383)	49.4%	0	0	100.0%	50,903
Other Revenue	0	(400)	(400)	100.0%	0	0	100.0%	(400)
Alley Closing Program	60,000	29,217	(30,783)	48.7%	0	0	100.0%	50,503

Division of IT (DoIT)

Wages/Benefits	492,700	202,173	(290,527)	41.0%	484,400	197,701	40.8%	476,189
Administrative Expenses	343,100	160,172	(182,928)	46.7%	303,600	175,426	57.8%	278,179
Personnel Expenses	9,000	1,089	(7,911)	12.1%	9,000	6,296	70.0%	10,775
Transfers to Own Funds	159,100	0	(159,100)	0.0%	156,000	0	0.0%	156,000
Financial Services	1,003,900	363,433	(640,467)	36.2%	953,000	379,423	39.8%	921,143

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	2020 Budget	2020 YTD Actual 31-May	\$ Variance Budget to Actual	2020 % Budget to Actual	2019 Budget	2019 YTD Actual 31-May	2019 % Budget to Actual	2019 YTD Actual 31-Dec
Fire								
Wages/Benefits	2,515,900	816,082	(1,699,818)	32.4%	2,145,500	754,694	35.2%	2,107,666
Administrative Expenses	64,700	24,437	(40,263)	37.8%	61,100	28,711	47.0%	65,645
Personnel Expenses	141,200	39,197	(102,003)	27.8%	122,600	39,097	31.9%	111,561
Vehicle/Equipment Expenses	130,800	27,830	(102,970)	21.3%	130,200	49,709	38.2%	142,221
Program Services	28,000	11,064	(16,936)	39.5%	25,000	9,180	36.7%	20,962
Transfers to Own Funds	602,400	0	(602,400)	0.0%	608,000	0	0.0%	608,000
Expenditures	3,483,000	918,610	(2,564,390)	26.4%	3,092,400	881,391	28.5%	3,056,055
Other Revenues	(10,000)	(1,260)	8,740	12.6%	(10,000)	(3,853)	38.5%	(9,207)
Fire	3,473,000	917,350	(2,555,650)	26.4%	3,082,400	877,538	28.5%	3,046,848

Police / Dispatch

Wages/Benefits	7,142,300	2,829,050	(4,313,250)	39.6%	6,837,200	2,883,607	42.2%	6,982,392
Administrative Expenses	194,300	71,288	(123,012)	36.7%	171,200	79,838	46.6%	184,656
Personnel Expenses	134,400	72,658	(61,742)	54.1%	114,500	108,314	94.6%	188,674
Facility Expenses	153,000	51,192	(101,808)	33.5%	155,000	63,118	40.7%	174,297
Vehicle/Equipment Expenses	134,100	53,248	(80,852)	39.7%	136,100	60,368	44.4%	136,091
Program Services	135,800	36,738	(99,062)	27.1%	137,000	24,719	18.0%	184,721
Transfers to Own Funds	45,000	0	(45,000)	0.0%	80,000	0	0.0%	96,901
Expenditures	7,938,900	3,114,172	(4,824,728)	39.2%	7,631,000	3,219,965	42.2%	7,947,732
Grants	(61,000)	(10,736)	50,264	17.6%	(73,600)	(57,882)	78.6%	(107,909)
Contributions from Own Funds	0	0	0	100.0%	0	0	100.0%	0
Other Revenues	(140,000)	(42,980)	97,020	30.7%	(260,500)	(133,844)	51.4%	(342,561)
Police / Dispatch	7,737,900	3,060,456	(4,677,444)	39.6%	7,296,900	3,028,238	41.5%	7,497,261

Police Services Board

Wages/Benefits	26,400	11,424	(14,976)	43.3%	26,000	10,898	41.9%	25,358
Administrative Expenses	19,000	193	(18,807)	1.0%	19,100	525	2.8%	12,421
Personnel Expenses	7,900	3,099	(4,801)	39.2%	8,200	2,984	36.4%	2,984
Program Services	1,000	0	(1,000)	0.0%	1,000	0	0.0%	80
Expenditures	54,300	14,716	(39,584)	27.1%	54,300	14,407	26.5%	40,843
Other Revenues	0	0	0	100.0%	0	0	100.0%	0
Police Services Board	54,300	14,716	(39,584)	27.1%	54,300	14,407	26.5%	40,843

Conservation Authority

Program Services	289,000	147,036	(141,964)	50.9%	275,000	137,067	49.8%	274,133
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Protective Inspection & Control

Program Services	42,400	8,564	(33,836)	20.2%	41,400	9,063	21.9%	50,877
Other Revenues	(20,000)	(15,774)	4,226	78.9%	(20,000)	(19,326)	96.6%	(21,377)
Protective Inspection & Control	22,400	(7,210)	(29,610)	-32.2%	21,400	(10,263)	-48.0%	29,500

Emergency Measures

Program Services	51,000	128,469	77,469	251.9%	31,000	18,109	58.4%	137,986
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Public Works Summary

Wages/Benefits	6,431,000	2,199,529	(4,231,471)	34.2%	6,207,500	2,289,483	36.9%	5,965,982
Long Term Debt	412,000	205,977	(206,023)	50.0%	412,000	205,977	50.0%	411,953
Administrative Expenses	387,100	7,294	(379,806)	1.9%	366,800	328,954	89.7%	361,609
Personnel Expenses	135,000	27,596	(107,404)	20.4%	128,000	68,101	53.2%	133,921
Facility Expenses	1,986,900	497,026	(1,489,874)	25.0%	1,935,900	584,030	30.2%	1,733,156
Vehicle/Equipment Expenses	708,000	217,946	(490,054)	30.8%	652,900	258,982	39.7%	742,081
Program Services	6,453,100	1,501,664	(4,951,436)	23.3%	6,160,300	1,853,624	30.1%	5,984,851
Transfers to Own Funds	3,378,300	9,039	(3,369,261)	0.3%	3,116,900	9,217	0.3%	3,355,607
Expenditures	19,891,400	4,666,071	(15,225,329)	23.5%	18,980,300	5,598,367	29.5%	18,689,160
Contributions from Own Funds	(412,000)	(205,977)	206,023	50.0%	(412,000)	(205,977)	50.0%	(411,953)
Other Revenues	(10,945,700)	(2,811,642)	8,134,058	25.7%	(10,390,700)	(2,651,231)	25.5%	(10,625,166)
Public Works Summary	8,533,700	1,648,453	(6,885,247)	19.3%	8,177,600	2,741,159	33.5%	7,652,041

	2020 Budget	2020 YTD Actual 31-May	\$ Variance Budget to Actual	2020 % Budget to Actual	2019 Budget	2019 YTD Actual 31-May	2019 % Budget to Actual	2019 YTD Actual 31-Dec
Public Works Corporate								
Wages/Benefits	1,210,600	484,373	(726,227)	40.0%	1,149,100	453,759	39.5%	1,100,319
Administrative Expenses	387,100	7,294	(379,806)	1.9%	366,800	328,954	89.7%	361,609
Personnel Expenses	135,000	27,596	(107,404)	20.4%	128,000	68,101	53.2%	133,921
Expenditures	1,732,700	519,263	(1,213,437)	0.0%	1,643,900	850,814	0.0%	1,595,849
Other Revenues	(1,032,200)	(420,396)	611,804	40.7%	(1,013,200)	(415,533)	41.0%	(1,005,838)
Public Works Corporate	700,500	98,867	(601,633)	14.1%	630,700	435,282	69.0%	590,012

Roads/Drainage								
Wages/Benefits	673,600	337,759	(335,841)	50.1%	644,600	312,865	48.5%	809,197
Vehicle/Equipment Expenses	34,000	2,465	(31,535)	7.3%	34,000	6,266	18.4%	20,598
Program Services	636,800	77,743	(559,057)	12.2%	611,800	116,852	19.1%	427,072
Expenditures	1,344,400	417,968	(926,432)	31.1%	1,290,400	435,983	33.8%	1,256,866
Other Revenues	0	(3,965)	(3,965)	100.0%	0	(3,546)	0.0%	(16,071)
Roads/Drainage	1,344,400	414,003	(930,397)	30.8%	1,290,400	432,437	33.5%	1,240,795

Drainage								
Wages/Benefits	441,600	114,001	(327,599)	25.8%	434,100	162,160	37.4%	381,568
Expenditures	441,600	114,001	(327,599)	25.8%	434,100	162,160	37.4%	381,568
Drainage	441,600	114,001	(327,599)	25.8%	434,100	162,160	37.4%	381,568

Storm Sewers								
Wages/Benefits	120,000	38,397	(81,603)	32.0%	118,000	40,697	34.5%	106,572
Program Services	20,000	5,983	(14,017)	29.9%	20,000	8,029	40.1%	14,482
Expenditures	140,000	44,380	(95,620)	31.7%	138,000	48,726	35.3%	121,054
Storm Sewers	140,000	44,380	(95,620)	31.7%	138,000	48,726	35.3%	121,054

Facilities & Fleet								
Wages/Benefits	1,691,200	573,566	(1,117,634)	33.9%	1,647,900	626,527	38.0%	1,603,542
Facility Expenses	1,986,900	497,026	(1,489,874)	25.0%	1,935,900	584,030	30.2%	1,733,156
Vehicle/Equipment Expenses	630,500	211,042	(419,458)	33.5%	575,400	248,959	43.3%	689,701
Transfer to Own Funds	223,700	9,039	(214,661)	4.0%	223,700	9,217	4.1%	245,607
Expenditures	4,532,300	1,290,673	(3,241,627)	28.5%	4,382,900	1,468,733	33.5%	4,272,007
Other Revenues	(50,000)	(10,030)	39,970	20.1%	(50,000)	(9,951)	19.9%	(58,540)
Facilities & Fleet	4,482,300	1,280,643	(3,201,657)	28.6%	4,332,900	1,458,781	33.7%	4,213,467

Parks								
Wages/Benefits	946,200	205,933	(740,267)	21.8%	914,300	229,615	25.1%	775,210
Vehicle/Equipment Expenses	15,500	432	(15,068)	2.8%	15,500	443	2.9%	11,927
Program Services	501,200	46,862	(454,338)	9.4%	459,700	63,978	13.9%	371,907
Expenditures	1,462,900	253,228	(1,209,672)	17.3%	1,389,500	294,035	21.2%	1,159,044
Other Revenues	(38,000)	0	38,000	0.0%	(38,000)	(30,649)	80.7%	(50,082)
Parks	1,424,900	253,228	(1,171,672)	17.8%	1,351,500	263,387	19.5%	1,108,961

Water								
Wages/Benefits	1,043,100	332,242	(710,858)	31.9%	1,009,300	349,110	34.6%	890,115
Vehicle/Equipment Expenses	20,000	2,941	(17,059)	14.7%	20,000	2,321	11.6%	12,651
Program Services	3,117,000	914,567	(2,202,433)	29.3%	2,952,900	941,759	31.9%	3,062,426
Transfers to Own Funds	1,681,900	0	(1,681,900)	0.0%	1,574,800	0	0.0%	1,730,000
Expenditures	5,862,000	1,249,749	(4,612,251)	21.3%	5,557,000	1,293,189	23.3%	5,695,191
Consumption/Base Rate Revenues	(5,746,000)	(1,315,968)	4,430,032	22.9%	(5,441,000)	(1,198,607)	22.0%	(5,537,239)
Other Revenues	(116,000)	(51,946)	64,054	44.8%	(116,000)	(60,347)	52.0%	(158,407)
Water	0	(118,165)	(118,165)	100.0%	0	34,235	100.0%	(454)

Wastewater								
Wages/Benefits	304,700	113,257	(191,443)	37.2%	290,200	114,750	39.5%	299,458
Long Term Debt Charges	412,000	205,977	(206,023)	50.0%	412,000	205,977	50.0%	411,953
Vehicle/Equipment Expenses	8,000	1,065	(6,935)	13.3%	8,000	993	12.4%	7,204
Program Services	2,178,100	456,510	(1,721,590)	21.0%	2,115,900	723,006	34.2%	2,108,965
Transfers to Own Funds	1,472,700	0	(1,472,700)	0.0%	1,318,400	0	0.0%	1,380,000
Expenditures	4,375,500	776,809	(3,598,691)	17.8%	4,144,500	1,044,726	25.2%	4,207,581
Contributions from Own Funds	(412,000)	(205,977)	206,023	50.0%	(412,000)	(205,977)	50.0%	(411,953)
Consumption/Base Rate Revenues	(3,944,000)	(991,362)	2,952,638	25.1%	(3,713,000)	(918,605)	24.7%	(3,767,591)
Other Revenues	(19,500)	(17,974)	1,526	92.2%	(19,500)	(13,993)	71.8%	(31,398)
Wastewater	0	(438,504)	(438,504)	100.0%	0	(93,849)	100.0%	(3,362)

	2020 Budget	2020 YTD Actual 31-May	\$ Variance Budget to Actual	2020 % Budget to Actual	2019 Budget	2019 YTD Actual 31-May	2019 % Budget to Actual	2019 YTD Actual 31-Dec
<u>Winter Control</u>								
Program Services	200,000	264,764	64,764	132.4%	200,000	316,207	158.1%	212,262
<u>Traffic Control</u>								
Program Services	67,000	13,317	(53,683)	19.9%	72,000	17,925	24.9%	69,524
<u>Handi-Transit</u>								
Program Services	45,000	12,305	(32,695)	27.3%	55,000	13,745	25.0%	42,823
<u>LaSalle Transit</u>								
Program Services	496,200	80,818	(415,382)	16.3%	480,200	157,589	32.8%	471,347
Transfers to Own Funds	0	0	0	100.0%	0	0	100.0%	0
Expenditures	496,200	80,818	(415,382)	16.3%	480,200	157,589	32.8%	471,347
Contributions from Own Funds	(251,000)	0	251,000	0.0%	(251,000)	0	0.0%	(251,000)
Other Revenues	(64,500)	(13,247)	51,253	20.5%	(64,500)	(15,216)	23.6%	(53,794)
LaSalle Transit	180,700	67,571	(113,129)	37.4%	164,700	142,372	86.4%	166,553
<u>Street Lighting</u>								
Program Services	260,000	80,839	(179,161)	31.1%	260,000	85,145	32.8%	241,999
<u>Crossing Guards</u>								
Wages/Benefits	96,800	24,170	(72,630)	25.0%	87,800	39,559	45.1%	87,575
Administrative Expenses	800	0	(800)	0.0%	700	751	107.2%	751
Program Services	1,000	173	(827)	17.3%	1,000	423	42.3%	3,641
Crossing Guards	98,600	24,343	(74,257)	24.7%	89,500	40,733	45.5%	91,967
<u>Garbage Collection</u>								
Program Services	663,000	330,992	(332,008)	49.9%	646,000	266,124	41.2%	646,115
<u>Garbage Disposal</u>								
Program Services	1,012,000	317,610	(694,390)	31.4%	970,000	293,347	30.2%	984,973
<u>Culture & Recreation Summary</u>								
Wages/Benefits	2,222,600	601,193	(1,621,407)	27.1%	2,190,700	712,250	32.5%	2,032,669
Administrative Expenses	54,200	4,245	(49,955)	7.8%	51,700	39,260	75.9%	56,022
Personnel Expenses	36,100	10,578	(25,522)	29.3%	36,100	11,790	32.7%	39,158
Vehicle/Equipment Expenses	7,500	2,981	(4,519)	39.7%	7,500	1,496	20.0%	11,430
Program Services	298,600	79,941	(218,659)	26.8%	296,100	90,254	30.5%	519,848
Transfers to Own Funds	215,000	6,938	(208,063)	3.2%	215,000	12,936	6.0%	208,381
Expenditures	2,834,000	705,875	(2,128,125)	24.9%	2,797,100	867,987	31.0%	2,867,509
Contributions from Own Funds	0	0	0	100.0%	0	0	100.0%	(60,000)
Grants	0	0	0	100.0%	0	0	100.0%	(70,000)
Other Revenues	(2,543,200)	(591,041)	1,952,159	23.2%	(2,545,800)	(1,041,759)	40.9%	(2,635,120)
Culture & Recreation Summary	290,800	114,834	(175,966)	39.5%	251,300	(173,772)	-69.2%	102,389
<u>Culture & Recreation Corporate</u>								
Wages/Benefits	1,072,100	350,664	(721,436)	32.7%	1,082,200	351,162	32.5%	929,731
Administrative Expenses	54,200	4,245	(49,955)	7.8%	51,700	39,260	75.9%	56,022
Personnel Expenses	36,100	10,578	(25,522)	29.3%	36,100	11,790	32.7%	39,158
Vehicle/Program Expenses	7,500	2,981	(4,519)	39.7%	7,500	154	2.1%	10,087
Program Services	69,200	9,019	(60,181)	13.0%	64,200	15,770	24.6%	66,180
Transfers to Own Funds	175,000	6,938	(168,063)	4.0%	175,000	12,936	7.4%	168,381
Expenditures	1,414,100	384,425	(1,029,675)	27.2%	1,416,700	431,072	30.4%	1,269,560
Grants	0	0	0	100.0%	0	0	100.0%	0
Other Revenues	(84,900)	(12,436)	72,464	14.7%	(84,900)	(23,192)	27.3%	(84,698)
Culture & Recreation Corporate	1,329,200	371,989	(957,211)	28.0%	1,331,800	407,880	30.6%	1,184,862

	2020 Budget	2020 YTD Actual 31-May	\$ Variance Budget to Actual	2020 % Budget to Actual	2019 Budget	2019 YTD Actual 31-May	2019 % Budget to Actual	2019 YTD Actual 31-Dec
<u>Culture & Recreation Community Programs</u>								
Wages/Benefits	312,000	46,053	(265,947)	14.8%	308,100	57,497	18.7%	288,542
Program Services	40,900	2,273	(38,627)	5.6%	33,400	6,617	19.8%	50,786
Expenditures	352,900	48,326	(304,574)	13.7%	341,500	64,114	18.8%	339,328
Other Revenues	(422,500)	(30,657)	391,843	7.3%	(422,500)	(64,105)	15.2%	(396,885)
Culture & Recreation Community Programs	(69,600)	17,669	87,269	-25.4%	(81,000)	9	0.0%	(57,557)

<u>Culture & Recreation Culture & Events</u>								
Program Services	50,000	24,175	(25,825)	48.4%	50,000	19,336	38.7%	266,157
Grants	0	0	0	100.0%	0	0	100.0%	(70,000)
Contribution from Own Funds	0	0	0	100.0%	0	0	100.0%	(60,000)
Other Revenues	(15,000)	(677)	14,323	4.5%	(15,000)	(31,463)	209.8%	(90,979)
Culture & Recreation Culture & Events	35,000	23,498	(11,502)	67.1%	35,000	(12,128)	-34.7%	45,178

<u>Culture & Recreation Hospitality</u>								
Wages/Benefits	93,700	17,212	(76,488)	18.4%	101,700	31,667	31.1%	77,633
Program Services	83,500	34,368	(49,132)	41.2%	93,500	42,093	45.0%	85,660
Expenditures	177,200	51,580	(125,620)	29.1%	195,200	73,760	37.8%	163,293
Other Revenues	(226,000)	(67,033)	158,967	29.7%	(244,000)	(79,735)	32.7%	(217,140)
Culture & Recreation Hospitality	(48,800)	(15,453)	33,347	31.7%	(48,800)	(5,976)	12.3%	(53,847)

<u>VRC Arenas</u>								
Other Revenues	(833,300)	(244,226)	589,074	29.3%	(810,800)	(371,544)	45.8%	(872,152)
VRC Arenas	(833,300)	(244,226)	589,074	29.3%	(810,800)	(371,544)	45.8%	(872,152)

<u>VRC Aquatic Centre</u>								
Wages/Benefits	512,300	130,308	(381,992)	25.4%	471,600	194,148	41.2%	490,450
Vehicle/Equipment Expenses	0	0	0	100.0%	0	1,342	100.0%	1,342
Program Services	50,000	9,515	(40,485)	19.0%	50,000	3,708	7.4%	45,395
Expenditures	562,300	139,822	(422,478)	24.9%	521,600	199,199	38.2%	537,187
Other Revenues	(578,000)	(148,039)	429,961	25.6%	(585,000)	(306,295)	52.4%	(589,154)
VRC Aquatic Centre	(15,700)	(8,217)	7,483	52.3%	(63,400)	(107,096)	168.9%	(51,967)

<u>VRC Fitness Centre</u>								
Wages/Benefits	192,300	56,957	(135,343)	29.6%	189,700	77,777	41.0%	201,957
Program Services	5,000	591	(4,409)	11.8%	5,000	2,730	54.6%	5,671
Transfers to Own Funds	40,000	0	(40,000)	0.0%	40,000	0	0.0%	40,000
Expenditures	237,300	57,547	(179,753)	24.3%	234,700	80,507	34.3%	247,628
Grants	0	0	0	100.0%	0	0	100.0%	0
Other Revenues	(343,300)	(87,974)	255,326	25.6%	(343,400)	(165,291)	48.1%	(356,790)
Revenues	(343,300)	(87,974)	255,326	25.6%	(343,400)	(165,291)	48.1%	(356,790)
VRC Fitness Centre	(106,000)	(30,427)	75,573	28.7%	(108,700)	(84,785)	78.0%	(109,162)

<u>LaSalle Outdoor Pool</u>								
Wages/Benefits	40,200	0	(40,200)	0.0%	37,400	0	0.0%	44,356
Program Services	0	0	0	100.0%	0	0	100.0%	0
Expenditures	40,200	0	(40,200)	0.0%	37,400	0	0.0%	44,356
Other Revenues	(40,200)	0	40,200	0.0%	(40,200)	(133)	0.3%	(27,323)
LaSalle Outdoor Pool	0	0	0	100.0%	(2,800)	(133)	4.8%	17,032

<u>Development & Strategic Initiatives</u>								
Wages/Benefits	573,200	242,979	(330,221)	42.4%	564,600	237,376	42.0%	560,689
Administrative Expenses	20,300	1,803	(18,497)	8.9%	20,300	8,659	42.7%	21,182
Personnel Expenses	11,200	2,875	(8,325)	25.7%	9,200	6,347	69.0%	10,076
Program Services	23,400	(67)	(23,467)	-0.3%	23,400	2,174	9.3%	14,504
Transfers to Own Funds	38,000	0	(38,000)	0.0%	38,000	0	0.0%	38,000
Expenditures	666,100	247,590	(418,510)	37.2%	655,500	254,555	38.8%	644,451
Grants	0	0	0	100.0%	0	0	100.0%	0
Other Revenues	(52,500)	(21,400)	31,100	40.8%	(50,500)	(23,850)	47.2%	(93,200)
Development & Strategic Initiatives	613,600	226,190	(387,410)	36.9%	605,000	230,705	38.1%	551,251

**TOWN OF LASALLE
FINANCIAL STATEMENT
May 31, 2020**

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	2020 Budget	2020 YTD Actual 31-May	\$ Variance Budget to Actual	2020 % Budget to Actual	2019 Budget	2019 YTD Actual 31-May	2019 % Budget to Actual	2019 YTD Actual 31-Dec
<u>Building Division</u>								
Wages/Benefits	464,700	126,269	(338,431)	27.2%	452,300	80,228	17.7%	245,741
Administrative Expenses	4,600	1,276	(3,324)	27.8%	4,600	1,281	27.8%	3,260
Personnel Expenses	14,300	4,105	(10,195)	28.7%	10,700	1,606	15.0%	9,038
Program Services	183,300	119,635	(63,665)	65.3%	180,000	130,797	72.7%	355,317
Transfers to Own Funds	0	108,495	108,495	100.0%	0	215,366	100.0%	283,238
Expenditures	666,900	359,781	(307,119)	54.0%	647,600	429,277	66.3%	896,594
Contributions from Own Funds	(49,900)	(44,993)	4,907	90.2%	(80,600)	0	0.0%	0
Other Revenues	(617,000)	(314,788)	302,212	51.0%	(567,000)	(429,277)	75.7%	(896,594)
Building Division	0	0	0	100.0%	0	0	100.0%	0
 Expenditures	 41,431,500	 10,083,558	 (31,347,942)	 24.3%	 38,434,900	 10,701,280	 27.8%	 41,278,315
 T o t a l	 \$ -	 \$ (20,674,036)	 \$ (20,674,036)	 100.0%	 \$ -	 \$ (18,793,728)	 100.0%	 \$ (96,265)
 General Fund	 \$ -	 \$ (20,117,367)	 \$ (20,117,367)	 100.0%	 \$ -	 \$ (18,734,115)	 100.0%	 \$ (92,449)
Water Fund	\$ -	\$ (118,165)	\$ (118,165)	100.0%	\$ -	\$ 34,235	100.0%	\$ (454)
Wastewater Fund	\$ -	\$ (438,504)	\$ (438,504)	100.0%	\$ -	\$ (93,849)	100.0%	\$ (3,362)

TOWN OF LASALLE
CAPITAL FUND ANALYSIS
MAY 31, 2020

Project	Description	Funding Status, Dec 31, 2019	Capital Expenses	Operating Expenses	Contribution - Reserves/ Reserve Fund	Contribution - Deferred Revenue	Contribution - Grant/Debt	Contribution - Other	Funding Status, May 31, 2020
700000 Finance & Admin, Other		\$ (48,783)	\$ 2,635,245	\$ 56,413	\$ -	\$ -	\$ -	\$ -	\$ 2,642,875
20001	Front Road Master Plan	-	-	-	-	-	-	-	-
20002	Annual IT Capital Allocation	-	65,284	9,082	-	-	-	-	74,366
20003	Vollmer Speaker System - Phase B	-	18,023	-	-	-	-	-	18,023
20004	Drone	-	39,893	-	-	-	-	-	39,893
20005	Small Coast Riverfront Experience	-	2,512,044	13,121	-	-	-	-	2,525,165
20006	Cyber Security Assessment	-	-	-	-	-	-	-	-
99000	Town Hall Office Improvements	264	-	6,526	-	-	-	-	6,789
99001	Town Hall Parking Lot Expansion	(49,047)	-	-	-	-	-	-	(49,047)
99002	Strategic Plan	-	-	17,420	-	-	-	-	17,420
99003	Highway 401 Gateway Signs	-	-	1,041	-	-	-	-	1,041
99004	Comprehensive Zoning Bylaw	-	-	4,295	-	-	-	-	4,295
99005	Development Charge Study	-	-	4,928	-	-	-	-	4,928
710000 Fire		\$ -	\$ 367,795	\$ 5,292	\$ -	\$ -	\$ -	\$ -	\$ 373,086
20100	Command Vehicle	-	-	-	-	-	-	-	-
20101	SCBA	-	-	-	-	-	-	-	-
20102	Mobile Fire Unit Payment	-	-	-	-	-	-	-	-
20103	Fire Minor Capital	-	-	-	-	-	-	-	-
99101	Pumper Truck Replacement	-	367,795	-	-	-	-	-	367,795
99102	Heavy Rescue Tools	-	-	-	-	-	-	-	-
99103	Interior Painting	-	-	-	-	-	-	-	-
99104	Fire Dept Storage	-	-	-	-	-	-	-	-
99105	Radio Communications Study	-	-	5,292	-	-	-	-	5,292
720000 Police		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20200	Patrol Vehicle Replacement	-	-	-	-	-	-	-	-
730000 Parks		\$ (44,133)	\$ 31,172	\$ 19,769	\$ -	\$ -	\$ -	\$ -	\$ 6,808
20300	Playground Accessibility Modifications	-	-	-	-	-	-	-	-
20301	Boat Ramp Annual Maintenance	-	-	-	-	-	-	-	-
20302	St. Clair Park Improvements	-	-	-	-	-	-	-	-
20303	Picnic Tables	-	-	-	-	-	-	-	-
20304	Christmas Lights Expansion Phase 3 of 10	-	-	-	-	-	-	-	-
20305	Front Road Flower Baskets (phase 3 of 3)	-	-	4,787	-	-	-	-	4,787
20306	Skate Board Park Repairs	-	-	14,981	-	-	-	-	14,981
20307	Vince Jenner Park-Tennis Court Repairs	-	-	-	-	-	-	-	-
20308	Vollmer Power and Water Upgrades (Outdoor)	-	31,172	-	-	-	-	-	31,172
20309	Environmental Initiatives-Parks	-	-	-	-	-	-	-	-
99300	Accessible Community Programs	(44,133)	-	-	-	-	-	-	(44,133)
99301	Vollmer Storm Water Mgt Pond Dock	-	-	-	-	-	-	-	-
740000 Fleet & Facilities		\$ (40,870)	\$ 252,742	\$ 53,603	\$ -	\$ -	\$ -	\$ -	\$ 265,475
20400	Vollmer Interior Improvements	-	24,611	32,009	-	-	-	-	56,620
20401	Vehicle Charging Station - VRC	-	-	-	-	-	-	-	-
20402	Outdoor Pool Maintenance	-	-	-	-	-	-	-	-
20403	Town Hall Sidewalk Connections	-	-	-	-	-	-	-	-
20404	Water Bottle Fill Stations	-	-	-	-	-	-	-	-
20405	Washroom Modifications	-	-	-	-	-	-	-	-

TOWN OF LASALLE
CAPITAL FUND ANALYSIS
MAY 31, 2020

Project	Description	Funding Status, Dec 31, 2019	Capital Expenses	Operating Expenses	Contribution - Reserves/ Reserve Fund	Contribution - Deferred Revenue	Contribution - Grant/Debt	Contribution - Other	Funding Status, May 31, 2020
20406	Accessible Washroom Conversions	-	-	-	-	-	-	-	-
20407	Riverdance Facility Acoustic Dampening	-	-	-	-	-	-	-	-
20408	Sharps Collector/Container Program	-	-	-	-	-	-	-	-
20409	Environmental Initiatives-Indoor Facilities	-	-	-	-	-	-	-	-
20410	Town Hall Painting	-	-	-	-	-	-	-	-
20411	Brillion Seeder-Parks	-	-	-	-	-	-	-	-
20412	Golf Cart-Parks	-	-	-	-	-	-	-	-
20413	Wood Chipper-Roads	-	-	-	-	-	-	-	-
20414	2020 Fleet Vehicle Replacements	-	72,974	-	-	-	-	-	72,974
20415	Zamboni	-	-	-	-	-	-	-	-
20416	Light Tower & Generator	-	34,947	-	-	-	-	-	34,947
20417	Automatic Sandbag Filling Machine	-	39,185	-	-	-	-	-	39,185
20418	A-Frame Hoist	-	-	-	-	-	-	-	-
99400	Pool Liner Repairs	-	-	21,593	-	-	-	-	21,593
99401	Vollmer Rear Gate	-	38,008	-	-	-	-	-	38,008
99402	Vollmer Access Control Upgrade	-	5,785	-	-	-	-	-	5,785
99403	Natatorium HVAC Upgrade	-	37,232	-	-	-	-	-	37,232
99405	Riverdance Property	(40,870)	-	-	-	-	-	-	(40,870)
99406	Roads Snow Plow Replacement 2007 International	-	-	-	-	-	-	-	-
750000 Roads		\$ 658,335	\$ 111,185	\$ 57,525	\$ -	\$ -	\$ -	\$ (21,252)	\$ 805,794
20500	Malden Road Detail Design	-	-	-	-	-	-	-	-
20501	Turkey Creek Bridge-Matchette Rd Detail Design	-	763	-	-	-	-	-	763
20502	Traffic Calming	-	-	-	-	-	-	-	-
20503	2020 Mill and Pave Annual Allocation	-	-	-	-	-	-	-	-
20504	Morton/Front Rd Traffic Signal Rehabilitation	-	-	-	-	-	-	-	-
20505	Traffic Signal Repair/Maintenance	-	-	-	-	-	-	-	-
99500	Turkey Creek and Front Rd Bridge (Town Portion)	448,247	41,098	2,412	-	-	-	-	491,757
99501	Malden Road EA (Town Portion)	47,985	-	43,251	-	-	-	(21,252)	69,985
99502	Transportation Master Plan	145,923	-	2,423	-	-	-	-	148,347
99503	Ellis Street Development	16,180	-	9,438	-	-	-	-	25,618
99504	Judy Recker Road Improvements	-	69,187	-	-	-	-	-	69,187
99505	2019 Mill & Pave Annual Allocation	-	138	-	-	-	-	-	138
760000 Water/Wastewater		\$ 7,499,236	\$ 852,648	\$ 125,233	\$ -	\$ -	\$ (528,155)	\$ (46,335)	\$ 7,902,628
20600	Heritage Est Stormwater Improvements	3,808,368	567,100	-	-	-	-	-	4,375,467
20602	Watermain Replacement	-	-	-	-	-	-	-	-
20604	Wastewater Annual Allocation	-	-	-	-	-	-	-	-
20605	High Volume 100mm Electric Pump	-	17,090	-	-	-	-	-	17,090
99600	Howard/Bouffard Drainage Prelim. Design	778,647	100,302	15,886	-	-	-	-	894,834
99601	Bouffard/Disputed EA/Transportation Study	-	-	-	-	-	-	-	-
99602	Lou Romano Sewage Treatment Capacity	1,807,418	-	-	-	-	-	-	1,807,418
99604	Herb Gray Parkway Drainage Reports	-	-	47,086	-	-	-	(46,335)	751
99605	Front Road Watermain	-	3,259	-	-	-	-	-	3,259
99606	Drinking Water System Initiative	-	-	8,647	-	-	-	-	8,647
99607	Water Model Update/Master Plan	-	-	24,943	-	-	-	-	24,943
99608	Pumping Station 1 Structure Repairs (CWWF)	778,676	41,222	-	-	-	(528,155)	-	291,743

TOWN OF LASALLE
CAPITAL FUND ANALYSIS
MAY 31, 2020

Project	Description	Funding Status, Dec 31, 2019	Capital Expenses	Operating Expenses	Contribution - Reserves/ Reserve Fund	Contribution - Deferred Revenue	Contribution - Grant/Debt	Contribution - Other	Funding Status, May 31, 2020
99609	Pumping Stations-Other Maintenance	-	82,187	-	-	-	-	-	82,187
99610	Sewage Capacity Review	-	-	8,450	-	-	-	-	8,450
99611	Manhole Rain Catchers	-	-	-	-	-	-	-	-
99612	Chappus Drain	28,660	-	-	-	-	-	-	28,660
99613	Besette Drain	33,485	-	-	-	-	-	-	33,485
99614	Lepain Drain	67,556	-	-	-	-	-	-	67,556
99615	West Branch Cahill Drain	18,531	-	-	-	-	-	-	18,531
99616	St. Michael's Drain	35,350	-	-	-	-	-	-	35,350
99617	Fourth Concession Drain	79,080	-	19,997	-	-	-	-	99,077
99618	Burke Drain	22,413	-	225	-	-	-	-	22,638
99619	Howard Avenue Drain	2,113	-	-	-	-	-	-	2,113
99620	Fourth Concession Branch Drain	3,967	-	-	-	-	-	-	3,967
99621	Third Concession Drain	1,877	-	-	-	-	-	-	1,877
99622	Heritage Estates Drainage Work	-	-	-	-	-	-	-	-
99623	Howard Industrial Park (Internal Servicing)	33,096	-	-	-	-	-	-	33,096
99624	Oliver Farms Stormwater Improvements	-	41,489	-	-	-	-	-	41,489
770000 PW Other		\$ (32,832)	\$ -	\$ 125,918	\$ -	\$ -	\$ -	\$ -	\$ 93,085
20700	Pedestrian Safety Annual Allocation	-	-	-	-	-	-	-	-
20701	Shelving Units	-	-	-	-	-	-	-	-
99700	Lasalle Transit Bus Payments	-	-	125,918	-	-	-	-	125,918
99701	Bus Shelters	(32,832)	-	-	-	-	-	-	(32,832)
Grand total		\$ 7,990,953	\$ 4,250,788	\$ 443,752	\$ -	\$ -	\$ (528,155)	\$ (67,587)	\$ 12,089,751

TOWN OF LASALLE
RESERVES & RESERVE FUNDS SCHEDULE
MAY 31, 2020

	Balance Dec 31,2019	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, 2020
<u>Reserves</u>											
Green Space/Woodlot	421,678	-	-	-	638	-	-	-	-	(947)	421,369
Vehicle & Equipment	5,618,707	9,039	-	-	3,000	-	-	-	-	-	5,630,746
Infrastructure	17,730,690	-	-	-	900	-	-	-	-	-	17,731,590
Special Projects	1,867,218	75,000	-	-	-	-	-	-	-	(28,279)	1,913,938
Tax Stabilization	4,220,659	-	-	-	-	-	-	-	-	-	4,220,659
Working Capital	469,165	-	-	-	54,750	-	-	-	-	(5,250)	518,665
Recreation Complex	1,187,714	6,938	-	-	-	-	-	-	-	-	1,194,652
Reserves	\$31,515,831	\$ 90,976	\$ -	\$ -	\$ 59,288	\$ -	\$ -	\$ -	\$ -	\$ (34,476)	\$ 31,631,619
<u>Reserve Funds</u>											
Building Activity	107,919	63,502	-	-	-	-	-	-	-	-	171,422
Essex Power Equity	12,331,410	-	-	-	-	-	-	-	-	-	12,331,410
Reserve Funds	\$12,439,329	\$ 63,502	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,502,832
Reserves/Reserve Funds	\$43,955,160	\$ 154,479	\$ -	\$ -	\$ 59,288	\$ -	\$ -	\$ -	\$ -	\$ (34,476)	\$ 44,134,451

TOWN OF LASALLE
DEFERRED REVENUE FUND SCHEDULE
MAY 31, 2020

	Balance Dec 31,2019	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, 2020
<u>Deferred Revenue</u>											
Sewer Projects	2,912,916	-	-	-	-	17,393	-	-	-	-	2,930,309
Water Projects	6,407,809	-	-	-	-	63,486	-	-	-	-	6,471,294
Water Emergency	1,500,000	-	-	-	-	-	-	-	-	-	1,500,000
Land Development Charges	13,489,720	-	-	-	896,492	136,456	(205,977)	-	-	-	14,316,691
DC Projects (Non-Growth Related)	15,572,953	-	-	-	-	154,978	-	-	-	-	15,727,931
Federal Gas Tax	5,078,388	-	-	-	-	56,377	-	-	-	-	5,134,765
Provincial Gas Tax/Transit	255,398	-	-	-	-	0	-	-	-	(255,378)	20
OCIF-Formula Based	1,200,672	242,073	-	-	-	12,236	-	-	-	-	1,454,981
Deposits From Developers	2,662,350	-	-	-	162,169	26,617	-	-	-	(66,625)	2,784,511
Contributions From Developers	943,630	-	-	-	5,962	8,959	-	-	-	(700)	957,851
Parkland Dedication	439,855	-	-	-	6,750	4,412	-	-	-	-	451,017
Deferred Revenue	\$50,463,690	\$ 242,073	\$ -	\$ -	\$ 1,071,373	\$ 480,914	\$ (205,977)	\$ -	\$ -	\$ (322,703)	\$ 51,729,371