

TOWN OF LASALLE
FINANCIAL STATEMENT
June 30, 2020

Page 1

Corporate Results:

Revenue	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Operating Fund	41,431,500	39,429,812	95.2%	38,434,900	36,614,103	95.3%	41,374,580
Water Fund	5,862,000	1,429,127	24.4%	5,557,000	1,341,097	24.1%	5,695,646
Wastewater Fund	4,375,500	1,265,551	28.9%	4,144,500	1,191,960	28.8%	4,210,943
Corporate Total	51,669,000	42,124,491	81.5%	48,136,400	39,147,160	81.3%	51,281,168

Expenditures	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Operating Fund	41,431,500	13,580,698	32.8%	38,434,900	13,247,220	34.5%	41,282,131
Water Fund	5,862,000	1,554,557	26.5%	5,557,000	1,484,727	26.7%	5,695,191
Wastewater Fund	4,375,500	1,301,715	29.8%	4,144,500	1,268,421	30.6%	4,207,581
Corporate Total	51,669,000	16,436,969	31.8%	48,136,400	16,000,368	33.2%	51,184,903

Overall Summary:

The COVID-19 pandemic has put stress on the 2020 operating budget in the form of both revenue losses and unanticipated emergency response expenditures. Updates on these impacts are provided by the Treasurer on a regular basis. These and other budgetary variances are outlined departmentally in the sections below.

Departmental Results:

Revenue	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Departmental Total	41,431,500	39,429,812	95.2%	38,434,900	36,614,103	95.3%	41,374,580
General Levy	36,705,800	36,854,338	100.4%	34,404,200	34,550,670	100.4%	34,550,670
Supplementary Levy	455,000	474,007	104.2%	195,000	345,479	177.2%	605,712

Comments:

Supplementary levy billings have exceeded the annual budget as at June 30th. Supplementary billings in the latter half of the year will increase this budgetary surplus.

Interest/Penalties-Taxes	305,000	74,434	24.4%	275,000	134,673	49.0%	322,083
Interest Income	700,000	359,137	51.3%	500,000	392,035	78.4%	959,412
EPC Income	580,000	578,556	99.8%	560,000	578,556	103.3%	578,556

Comments:

In March, Council passed a bylaw to waive penalty and interest charges on property tax due to the economic impacts of COVID-19 on taxpayers. The final budget deficit in this account will be dependent on when this waiver expires. At the time of writing, this waiver is scheduled to expire September 30th.

Bank interest rates decreased in the second quarter, however the budget impact has been mitigated to date by higher cash balances.

Mayor & Council	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	0	830	100.0%	0	435	100.0%	111
Labour Costs	340,200	166,726	49.0%	299,200	170,007	56.8%	311,349
Operating Costs	105,200	13,533	12.9%	105,200	24,069	22.9%	73,323
Departmental Total	445,400	179,429	40.3%	404,400	193,641	47.9%	384,561

Comments:

Operating costs are trending lower than prior year due to a reduction in travel and meeting expenses due to COVID-19 social distancing guidelines. The cancellation of the annual Volunteer Recognition event also contributes to the current operating surplus.

TOWN OF LASALLE
FINANCIAL STATEMENT
June 30, 2020

Page 2

Finance & Administration	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	942,100	420,465	44.6%	897,500	418,311	46.6%	973,370
Labour Costs	2,112,700	1,101,193	52.1%	1,961,700	1,025,551	52.3%	2,074,644
Operating Costs	550,400	271,547	49.3%	527,800	281,421	53.3%	440,034
Departmental Total	1,721,000	952,275	55.3%	1,592,000	888,661	55.8%	1,541,308

Comments:

The Finance & Administration department is tracking consistent with budget as at June 30th.

Council Services	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	20,500	8,983	43.8%	23,500	10,399	44.3%	24,332
Labour Costs	1,014,100	495,808	48.9%	983,400	468,066	47.6%	962,878
Operating Costs	134,100	71,501	53.3%	148,500	66,171	44.6%	119,702
Departmental Total	1,127,700	558,327	49.5%	1,108,400	523,839	47.3%	1,058,248

Comments:

The Council Services department is tracking consistent with budget as at June 30th.

Financial Services	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Labour Costs	75,000	0	0.0%	147,600	0	0.0%	0
Operating Costs	13,406,500	1,265,525	9.4%	11,977,400	1,378,345	11.5%	15,534,084
Departmental Total	13,481,500	1,265,525	9.4%	12,125,000	1,378,345	11.4%	15,534,084

Comments:

The Financial Services department is tracking consistent with expectations. Transfers to reserves and the funding of capital projects will commence in the third quarter in accordance with past practice.

Alley Closing Program	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	0	(600)	100.0%	0	0	100.0%	(400)
Operating Costs	60,000	29,617	49.4%	0	4,121	100.0%	50,903
Departmental Total	60,000	29,017	48.4%	0	4,121	100.0%	50,503

Comments:

The Alley Closing Program is tracking consistent with budget as at June 30th.

TOWN OF LASALLE
FINANCIAL STATEMENT
June 30, 2020

Page 3

Division of IT	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Labour Costs	492,700	239,388	48.6%	484,400	237,571	49.0%	476,189
Operating Costs	511,200	172,167	33.7%	468,600	189,001	40.3%	444,954
Departmental Total	1,003,900	411,555	41.0%	953,000	426,572	44.8%	921,143

Comments:

The IT division is tracking consistent with budget as at June 30th.

Fire	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	10,000	2,290	22.9%	10,000	3,983	39.8%	9,207
Labour Costs	2,515,900	1,102,637	43.8%	2,145,500	1,053,260	49.1%	2,107,666
Operating Costs	967,100	132,613	13.7%	946,900	158,450	16.7%	948,389
Departmental Total	3,473,000	1,232,959	35.5%	3,082,400	1,207,727	39.2%	3,046,848

Comments:

The Fire department is tracking consistent with budget as at June 30th.

Police / Dispatch	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Labour Costs	7,142,300	3,369,349	47.2%	6,837,200	3,471,512	50.8%	6,982,392
Departmental Total	7,737,900	3,662,521	47.3%	7,296,900	3,601,061	49.4%	7,497,261

Comments:

Referred to the Police Services Board.

Police Services Board	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Labour Costs	26,400	13,527	51.2%	26,000	13,136	50.5%	25,358
Departmental Total	54,300	16,844	31.0%	54,300	20,245	37.3%	40,843

Comments:

Referred to the Police Services Board.

Public Works Summary	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	11,357,700	3,215,918	28.3%	10,802,700	3,102,706	28.7%	11,037,120
Labour Costs	6,431,000	2,645,159	41.1%	6,207,500	2,833,587	45.7%	5,965,982
Operating Costs	13,460,400	3,834,099	28.5%	12,772,800	3,882,758	30.4%	12,723,179
Total Expenditures	19,891,400	6,479,258	32.6%	18,980,300	6,716,345	35.4%	18,689,160
Net Department Activity	8,533,700	3,263,340	38.2%	8,177,600	3,613,639	44.2%	7,652,041

Comments:

Refer to Appendix A.

TOWN OF LASALLE
FINANCIAL STATEMENT
June 30, 2020

Page 4

Culture & Recreation Summary	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	2,543,200	601,614	23.7%	2,545,800	1,136,144	44.6%	2,765,120
Labour Costs	2,222,600	675,328	30.4%	2,190,700	860,027	39.3%	2,032,669
Operating Costs	611,400	144,972	23.7%	606,400	186,357	30.7%	834,839
Total Expenditures	2,834,000	820,300	28.9%	2,797,100	1,046,383	37.4%	2,867,509
Net Department Activity	290,800	218,686	75.2%	251,300	(89,761)	-35.7%	102,389

Comments:

Refer to Appendix B.

Development & Strategic Initiatives	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	52,500	24,900	47.4%	50,500	39,950	79.1%	93,200
Labour Costs	573,200	287,240	50.1%	564,600	286,738	50.8%	560,689
Operating Costs	92,900	9,973	10.7%	90,900	18,846	20.7%	83,761
Departmental Total	613,600	272,313	44.4%	605,000	265,634	43.9%	551,251

Comments:

The Development & Strategic Initiatives department is tracking consistent with budget as at June 30th.

Building Division	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Construction Revenue	610,500	369,385	60.5%	560,500	486,267	86.8%	887,291
Other Revenue	6,500	5,376	82.7%	6,500	2,945	45.3%	9,303
Shortfall Covered by Revenue Fund	49,900	0	90.2%	80,600	0	0.0%	0
Transfer to Reserve Fund	0	75,302	100.0%	0	219,677	100.0%	283,238
Labour Costs	464,700	149,891	32.3%	452,300	99,870	22.1%	245,741
Operating Costs	202,200	149,568	74.0%	195,300	169,664	86.9%	367,614
Departmental Total	0	0	100.0%	0	0	100.0%	(0)

Comments:

The Building department is tracking consistent with budget as at June 30th.

Monthly variances in the division are transferred to/from the Building reserve fund. As of June 30th, \$75,302 has been transferred to the reserve, representing the net operating surplus over the period.

Non Departmental	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Conservation Authority	289,000	147,036	50.9%	275,000	137,067	49.8%	274,133

Comments:

The Town's share of the approved ERCA general levy for 2020 is \$294,074, or 1.76% higher than 2019. As such, a deficit of \$5,074 will be reflected in this account at year end.

TOWN OF LASALLE
FINANCIAL STATEMENT
June 30, 2020

Page 5

Non Departmental	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
<u>Protective Inspection & Control</u>							
Larvicide Program	5,000	0	0.0%	5,000	0	0.0%	6,410
Dog Pound Facilities	15,000	0	0.0%	15,000	0	0.0%	23,699
Animal Control Expenses	19,400	9,567	49.3%	19,400	9,585	49.4%	18,693
Spay/Neuter Vouchers	3,000	840	28.0%	2,000	1,170	58.5%	2,075
Dog Licences Revenue	20,000	16,602	83.0%	20,000	19,746	98.7%	21,377

Comments:

The Protective Inspection & Control budgets are tracking consistent with budget as at June 30th.

Emergency Measures	51,000	187,675	368.0%	31,000	26,675	86.1%	137,986
--------------------	--------	---------	--------	--------	--------	-------	---------

Comments:

The deficit in this account is due to both increased flooding mitigation costs as well as hard costs associated with COVID-19 response efforts. It is difficult to project the extent to which this deficit will grow throughout the remainder of the year given the uncertainty on both planes.

Non Departmental	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Winter Control	200,000	264,764	132.4%	200,000	316,207	158.1%	212,262

Comments:

This budget is used to track salt costs only. The current deficit relates to the carryforward of costs for unused salt inventory in 2019 (\$198,880). A similar adjustment will be made at the end of 2020, and the ultimate variance in this account will be dependent on weather conditions in the final quarter of the year.

Non Departmental	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Traffic Control	67,000	18,140	27.1%	72,000	25,534	35.5%	69,524

Comments:

The Traffic Control budget is tracking consistent with budget as at June 30th.

Handi Transit	45,000	12,791	28.4%	55,000	17,148	31.2%	42,823
LaSalle Transit	180,700	105,028	58.1%	164,700	136,288	82.8%	166,553

Comments:

Lasalle Transit revenues have fallen considerably compared to prior year due to COVID-19 related suspension of service in late March through early May, followed by a waiver of transit fees through to the time of writing. This deficit will be offset by decreased fees payable to the City of Windsor for the service, which are based on distance travelled and hours of service.

There will also be savings in the ridership-based expenses for Handi Transit, which have dramatically decreased since March.

TOWN OF LASALLE
FINANCIAL STATEMENT
June 30, 2020

Page 6

Non Departmental	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Street Lighting	260,000	118,793	45.7%	260,000	88,087	33.9%	241,999

Comments:

The Street Lighting budget is tracking consistent with budget as at June 30th.

Non Departmental	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Crossing Guards	98,600	25,053	25.4%	89,500	46,581	52.1%	91,967

Comments:

There will be a surplus in the Crossing Guards budget due to the suspension of in-school classes beginning in March. Incremental surpluses will be dependent on school re-opening decisions made by the Province.

Non Departmental	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Garbage Collection	663,000	386,650	58.3%	646,000	266,626	41.3%	646,115
Garbage Disposal	1,012,000	419,767	41.5%	970,000	382,366	39.4%	984,973

Comments:

The Garbage Collection & Disposal budgets are tracking consistent with budget as at June 30th.

Public Works Summary	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	11,357,700	3,215,918	28.3%	10,802,700	3,102,706	28.7%	11,037,120
Labour Costs	6,431,000	2,645,159	41.1%	6,207,500	2,833,587	45.7%	5,965,982
Operating Costs	13,460,400	3,834,099	28.5%	12,772,800	3,882,758	30.4%	12,723,179
Total Expenditures	19,891,400	6,479,258	32.6%	18,980,300	6,716,345	35.4%	18,689,160
Net Department Activity	8,533,700	3,263,340	38.2%	8,177,600	3,613,639	44.2%	7,652,041

Comments:

Division specifics are noted below.

Public Works Corporate	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	1,032,200	504,679	48.9%	1,013,200	502,540	49.6%	1,005,838
Labour Costs	1,210,600	570,177	47.1%	1,149,100	548,436	47.7%	1,100,319
Operating Costs	522,100	335,437	64.2%	494,800	408,655	82.6%	495,530
Departmental Total	700,500	400,936	57.2%	630,700	454,550	72.1%	590,012

Comments:

The Public Works Corporate budget is tracking consistent with budget as at June 30th.

TOWN OF LASALLE
FINANCIAL STATEMENT
June 30, 2020

Page 7

Roads / Drainage	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	0	3,965	100.0%	0	4,759	0.0%	16,071
Labour Costs	673,600	416,018	61.8%	644,600	386,808	60.0%	809,197
Operating Costs	670,800	131,285	19.6%	645,800	184,152	28.5%	447,669
Departmental Total	1,344,400	543,338	40.4%	1,290,400	566,202	43.9%	1,240,795

Comments:

Operating costs are tracking lower than prior year but consistent with 2018 levels (2018 - \$133,556). Labour costs are tracking consistent with prior year.

Drainage	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Labour Costs	441,600	133,607	30.3%	434,100	197,268	45.4%	381,568
Departmental Total	441,600	133,607	30.3%	434,100	197,268	45.4%	381,568

Comments:

Laobur costs are tracking lower than budget and prior year due to salary gapping.

Storm Sewers	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Labour Costs	120,000	47,711	39.8%	118,000	50,786	45.7%	121,054
Operating Costs	20,000	5,983	29.9%	20,000	12,303	61.5%	14,482
Departmental Total	140,000	53,693	38.4%	138,000	63,089	45.7%	121,054

Comments:

The Storm Sewers budget is tracking consistent with budget as at June 30th.

Facilities & Fleet	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	(50,000)	(10,030)	20.1%	(50,000)	(17,848)	35.7%	(58,540)
Labour Costs	1,691,200	669,671	39.6%	1,647,900	754,933	45.8%	1,603,542
Operating Costs	2,841,100	982,882	34.6%	2,735,000	988,783	36.2%	2,668,465
Departmental Total	4,482,300	1,642,523	36.6%	4,332,900	1,725,868	39.8%	4,213,467

Comments:

Labour costs in the Facilities and Fleet division are trending lower than in prior year due to vacancies in the staff complement.

TOWN OF LASALLE
FINANCIAL STATEMENT
June 30, 2020

Page 8

Parks	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	38,000	2,566	6.8%	38,000	44,503	117.1%	50,082
Labour Costs	946,200	268,247	28.4%	914,300	324,658	35.5%	775,210
Operating Costs	516,700	61,969	12.0%	475,200	106,416	22.4%	383,834
Departmental Total	1,424,900	327,649	23.0%	1,351,500	386,572	28.6%	1,108,961

Comments:

Labour costs in the Parks division are trending lower than in prior year due to a reduction in part-time labour during this period of public facility closures/reduction of services. Revenues are down due to the delay in opening of the boat ramp and the subsequent waiver of fees til June this year.

Water	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	5,862,000	1,429,127	24.4%	5,557,000	1,341,097	24.1%	5,695,646
Labour Costs	1,043,100	406,339	39.0%	1,009,300	428,452	42.5%	890,115
Operating Costs	4,818,900	1,148,218	23.8%	4,547,700	1,056,275	23.2%	4,805,077
Departmental Total	0	125,430	100.0%	0	143,630	100.0%	(454)

Comments:

Revenue, labour and operating costs are tracking consistent with prior year period. Any surpluses at the end of the year are transferred to the water reserve fund for future water related capital projects.

Wastewater	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	4,375,500	1,265,551	28.9%	4,144,500	1,191,960	28.8%	4,210,943
Labour Costs	304,700	133,389	43.8%	290,200	142,246	49.0%	299,458
Operating Costs	4,070,800	1,168,325	28.7%	3,854,300	1,126,175	29.2%	3,908,123
Departmental Total	0	36,164	100.0%	0	76,461	100.0%	(3,362)

Comments:

Revenue, labour and operating costs are tracking consistent with prior year period. Any surpluses at the end of the year are transferred to the wastewater reserve fund for future wastewater related capital projects.

Culture & Recreation Summary	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	2,543,200	601,614	23.7%	2,545,800	1,136,144	44.6%	2,765,120
Labour Costs	2,222,600	675,328	30.4%	2,190,700	860,027	39.3%	2,032,669
Operating Costs	611,400	144,972	23.7%	606,400	186,357	30.7%	834,839
Total Expenditures	2,834,000	820,300	28.9%	2,797,100	1,046,383	37.4%	2,867,509
Net Department Activity	290,800	218,686	75.2%	251,300	(89,761)	-35.7%	102,389

Comments:

Recreational facility closures and event cancellations necessitated by the COVID-19 pandemic have impacted revenue streams of the department. These deficits have been mitigated in part by reductions in the part-time labour force and in underlying operating expenditures. Division specifics are noted in the sections below.

TOWN OF LASALLE
FINANCIAL STATEMENT
June 30, 2020

Page 9

C & R Corporate	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	84,900	12,369	14.6%	84,900	27,605	32.5%	84,698
Labour Costs	1,072,100	412,070	38.4%	1,082,200	429,385	39.7%	929,731
Operating Costs	342,000	69,173	20.2%	334,500	95,928	28.7%	339,829
Departmental Total	1,329,200	468,874	35.3%	1,331,800	497,709	37.4%	1,184,862

Comments:

Revenues in this division are primarily in the form of capital reinvestment fees in the first half of the year, an internal allocation based on the number of arena hours booked. With the closure of the arenas in mid-March, no allocations were made in the second quarter. This revenue deficit is offset by a reduction in merchant account fees (due to lower transactional volumes) and lower marketing costs due to the cancellation of programming contribute. Labour costs are in line with prior year.

C& R Community Programs	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	422,500	41,315	9.8%	422,500	76,840	18.2%	396,885
Labour Costs	312,000	49,681	15.9%	308,100	67,500	21.9%	288,542
Operating Costs	40,900	2,273	5.6%	33,400	9,136	27.4%	50,786
Departmental Total	(69,600)	10,639	-15.3%	(81,000)	(204)	0.3%	(57,557)

Comments:

Community programs were cancelled in mid-March due to COVID-19 concerns and monies refunded to customers. These revenue losses are partially offset by the reduction of part-time labour costs related to the running of these programs.

C & R Culture & Events	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	15,000	3,677	24.5%	15,000	45,139	300.9%	220,979
Operating Costs	50,000	28,780	57.6%	50,000	36,438	72.9%	266,157
Departmental Total	35,000	25,102	71.7%	35,000	(8,701)	-24.9%	45,178

Comments:

Culture & Events revenues are down compared to prior year due to a one-time cash receipt in 2019. Operating costs are in line with budget.

C & R Hospitality	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	226,000	66,033	29.2%	244,000	92,819	38.0%	217,140
Labour Costs	93,700	17,212	18.4%	101,700	35,917	35.3%	77,633
Operating Costs	83,500	33,904	40.6%	93,500	36,891	39.5%	85,660
Departmental Total	(48,800)	(14,917)	30.6%	(48,800)	(20,010)	41.0%	(53,847)

Comments:

Concession sales and facility rentals ceased in mid-March due to COVID-19 concerns. These revenue losses are partially offset by the elimination of part-time concession labour over the same period.

TOWN OF LASALLE
FINANCIAL STATEMENT
June 30, 2020

Page 10

Vollmer Centre Arenas	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	833,300	244,040	29.3%	810,800	394,668	48.7%	872,152
Departmental Total	(833,300)	(244,040)	29.3%	(810,800)	(394,668)	48.7%	(872,152)

Comments:

Arena revenues have ceased since the facility closure in mid-March due to COVID-19 concerns. The arenas remain closed under provincial orders at the time of writing.

Vollmer Centre Aquatic Centre	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	578,000	145,846	25.2%	585,000	311,279	53.2%	589,154
Labour Costs	512,300	135,276	26.4%	471,600	232,290	49.3%	490,450
Operating Costs	50,000	10,252	20.5%	50,000	5,051	10.1%	46,737
Departmental Total	(15,700)	(318)	2.0%	(63,400)	(73,938)	116.6%	(51,967)

Comments:

The aquatic centre was closed in mid-March due to COVID-19 concerns and remains closed under provincial orders at the time of writing. Revenue losses are partially offset by a reduction in part-time labour costs.

Vollmer Centre Fitness Centre	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	343,300	88,334	25.7%	343,400	187,412	54.6%	356,790
Labour Costs	192,300	61,090	31.8%	189,700	92,831	48.9%	201,957
Operating Costs	45,000	591	1.3%	45,000	2,912	6.5%	45,671
Departmental Total	(106,000)	(26,653)	25.1%	(108,700)	(91,669)	84.3%	(109,162)

Comments:

The fitness centre was closed in mid-March due to COVID-19 concerns and remains closed under provincial orders at the time of writing. Revenue losses are partially offset by a reduction in part-time labour costs.

LaSalle Outdoor Pool	2020 Budget	Actual to Jun30,2020	Percentage of Budget	2019 Budget	Actual to Jun30,2019	Percentage of Budget	Actual to Dec31,2019
Revenue	40,200	0	0.0%	40,200	383	1.0%	27,323
Labour Costs	40,200	0	0.0%	37,400	2,103	5.6%	44,356
Departmental Total	0	0	100.0%	(2,800)	1,720	-61.4%	17,032

Comments:

The outdoor pool remains closed at the time of writing