

CITY OF ELLIOT LAKE
2021 Unaudited Statement of Financial Position as of September 30, 2021

	2020 Actual (\$)	2020 Budget (\$)	2020 Variance (\$)	09-30-2021 YTD (\$)	09-30-2021 YTD Budget (\$)	2021 YTD Variance (\$)	Forecast to Year End (\$)	2021 BUDGET (\$)	Forecasted Year End Variance (\$)
OPERATIONS									
Grants and PILs	(20,861,594)	(20,809,458)	(52,136)	(21,192,924)	(21,192,924)	-	(21,136,100)	(21,135,860)	(240)
Council	150,521	160,715	(10,194)	115,445	130,760	(15,316)	162,264	174,347	(12,083)
CAO	312,757	374,028	(61,271)	325,969	332,867	(6,898)	434,390	443,823	(9,433)
Corporate Services	3,991,606	3,289,449	702,156	2,647,441	2,565,769	81,672	3,977,399	3,771,938	205,461
Protective Services	2,026,067	2,236,565	(210,498)	1,481,044	1,628,951	(147,906)	2,074,585	2,153,418	(78,833)
Infrastructure Services	6,607,891	6,943,065	(335,174)	5,049,333	5,333,964	(284,630)	6,542,415	6,805,442	(263,027)
Recreation and Culture	1,163,550	1,362,615	(199,065)	776,341	711,107	65,234	1,170,747	1,217,279	(46,531)
Economic Development	(451,983)	372,560	(824,543)	108,582	347,599	(239,017)	236,833	455,132	(218,299)
Outside Boards & Agencies	5,776,340	6,070,460	(294,120)	4,404,335	4,079,871	324,464	6,055,162	6,114,481	(59,319)
(SURPLUS) / DEFICIT	(1,284,845)	-	(1,284,845)	(6,284,433)	(6,062,036)	(222,397)	(482,305)	-	(482,304)
WATER AND SEWER									
Billing	(4,699,699)	(4,742,900)	43,201	(4,718,198)	(4,703,365)	(14,833)	(5,102,475)	(5,087,146)	(15,329)
Plants	1,135,008	1,260,136	(125,128)	893,430	899,846	(6,416)	1,265,414	1,279,345	(13,931)
Sewers	932,136	958,150	(26,014)	597,435	640,806	(43,370)	929,747	970,374	(40,627)
Water Treatment	974,848	868,800	106,048	505,470	548,655	(43,185)	1,038,046	1,065,706	(27,660)
Capital Program Contributions	1,655,814	1,655,814	-	1,771,721	1,771,721	0	1,771,721	1,771,721	-
(SURPLUS) / DEFICIT	(1,893)	-	(1,893)	(950,141)	(842,337)	(107,804)	(97,547)	-	(97,547)
ELRDC									
Revenue and Deposits	(94,000)	-	(94,000)	-	-	-	-	-	-
Cost of Goods Sold	25,180	-	25,180	-	-	-	-	-	-
Interest Bank Account	(34,331)	-	(34,331)	(17,118)	(15,000)	(2,118)	(22,825)	(20,000)	(2,825)
Honorarium and Benefits	1,504	-	1,504	628	1,200	(572)	553	1,600	(1,047)
General Expenses	30,408	-	30,408	3,523	9,300	(5,777)	4,697	12,400	(7,703)
Contracted Services	37,853	-	37,853	25,668	18,750	6,918	34,224	25,000	9,224
Transfer to Reserve	72,788	-	72,788	-	-	-	-	-	-
(SURPLUS) / DEFICIT	39,402	-	39,402	12,701	14,250	(1,549)	16,650	19,000	(2,350)
GLOBAL (SURPLUS) / DEFICIT		(\$1,247,335)			(\$331,750)			(\$582,202)	

2021 YTD Variance	
OPERATIONS	(\$)
Grants and PILs	(240) Payments in lieu and municipal taxation is near budget
Council	(12,083) Mayor and Council is forecast to be underbudget as it is unlikely that out of district travel for conferences and conventions will occur in 2021.
CAO	(9,433) CAO is forecast to be near budget.
Corporate Services	205,461 General Government is over budget. Legal fees are \$89K over budget YTD. Paid insurance claims are \$83K over budget YTD. The Clerks Dept. is projected to be overbudget due to wages and benefits for the Clerk Assitant. Human Resources is under budget due to minimal training YTD. Information Technology is forecasting to be on or near budget at year end.
Protective Services	(78,833) Protective Services is under budget, due to a vacancy in the fire department & minimal training sessions for volunteer fire fighters; the FC to YE for fire includes rental of the pumper truck and aerial truck repairs. Building Control is under budget due the vacant CBO position although contracted services is overbudget. By-law Enforcement is underbudget due to reclamation of lost revenue from 2020 court fees.
Infrastructure Services	(263,027) Within facilities, Centennial Arena is under budget due to closure of operations; we should see a shift in the coming months. The Pool is forecasting to be underbudget due to decreased hydro costs. Inclusive of the Ontario Safe Restart Program revenue transit is near budget. Public Works is under budget due to savings in lower than usual winter maintenance and reporting reduced wages YTD. Parks are forecast to be overbudget due to increased wages costs.
Recreation and Culture	(46,531) Events are projected to be under budget due pandemic related closures and cancellation (fishing derby, winterfest and drag races). Arts & Culture is over budget due to Arts & Culture Hub Planning Fees.
Economic Development	(218,299) Economic Development is under budget due to the delay in hiring an intern; \$312,112 in miscellaneous provincial grants for Ontario Safe Restart and the Inclusive Community Grant Program.
Outside Boards & Agencies	(59,319) OPP final billing is \$40K underbudget, there is an overage in RIDE program expenses. ADSAB final billing has been received and is \$10K over budget due to actual levy. The Library is forecasting to be underbudget with savings in forecasted temporary salaries and wages and general overtime.
(SURPLUS) / DEFICIT	(482,304)
WATER AND SEWER	
Billing	(15,329)
Plants	(13,931)
Sewers	(40,627)
Water Treatment	(27,660)
Capital Program Contributions	-
(SURPLUS) / DEFICIT	(97,547)
ELRDC	
Revenue and Deposits	-
Cost of Goods Sold	-
Interest Bank Account	(2,825)
Honorarium and Benefits	(1,047)
General Expenses	(7,703)
Contracted Services	9,224
Transfer to Reserve	-
(SURPLUS) / DEFICIT	(2,350)
GLOBAL (SURPLUS) / DEFICIT	(\$582,202)

CITY OF ELLIOT LAKE

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Functional Division	2020 Actual (\$)	2020 Budget (\$)	2020 Variance (\$)	09-30-2021 YTD (\$)	09-30-2021 YTD Budget (\$)	2021 YTD Variance (\$)	Forecast to Year End (\$)	2021 BUDGET (\$)	Forecasted Year End Variance (\$)
Mayor & Council									
Mayor & Council	150,521	160,715	(10,194)	115,445	130,760	(15,316)	162,264	174,347	(12,083)
CAO									
CAO	312,757	374,028	(61,271)	325,969	332,867	(6,898)	434,390	443,823	(9,433)
Corporate Services									
Clerk	165,839	147,690	18,149	170,744	143,289	27,455	219,867	184,385	35,482
Human Resources	321,836	523,605	(201,769)	202,424	248,529	(46,105)	282,063	331,372	(49,309)
Information Technology	706,453	619,542	86,911	502,255	537,778	(35,523)	741,366	748,358	(6,992)
Woodlands Cemetery	33,544	33,869	(325)	(45,413)	(31,619)	(13,795)	33,676	41,217	(7,541)
Family Health Team	218,400	154,000	64,400	75,489	74,000	1,489	205,489	172,000	33,489
Long Term Debt Nursing Home	97,712	97,665	47	-	-	-	-	-	-
Long Term Debt Pearson Plaza	139,922	139,922	(0)	68,835	68,835	-	139,922	139,922	-
Treasury	956,431	639,198	317,233	458,698	470,850	(12,152)	773,104	791,509	(18,406)
General Government	1,351,468	933,959	417,510	1,214,411	1,054,108	160,303	1,581,912	1,363,175	218,737
Taxation & General Revenue	(20,861,594)	(20,809,458)	(52,136)	(21,192,924)	(21,192,924)	-	(21,136,100)	(21,135,860)	(240)
Protective Services									
Fire Department	1,860,680	2,063,776	(203,096)	1,386,632	1,479,755	(93,124)	1,889,584	1,954,491	(64,906)
Emergency Management	2,896	10,400	(7,504)	2,247	6,750	(4,503)	2,996	9,000	(6,004)
Building Control	97,318	158,753	(61,435)	72,009	103,108	(31,099)	119,546	137,478	(17,931)
ByLaw Enforcement	67,204	9,356	57,848	24,538	41,482	(16,945)	68,301	55,310	12,991
Committee of Adjustment	(2,032)	(5,720)	3,688	(4,381)	(2,145)	(2,236)	(5,841)	(2,860)	(2,981)
Infrastructure Services									
Facilities	1,264,880	1,435,460	(170,580)	926,384	1,013,584	(87,200)	1,296,228	1,336,393	(40,165)
Engineering	608,859	548,434	60,425	478,212	478,780	(568)	552,207	555,040	(2,833)
Public Works	2,664,435	2,731,963	(67,528)	2,272,294	2,353,446	(81,152)	2,663,503	2,743,075	(79,572)
Roads Maintenance	534,828	525,000	9,828	199,546	241,875	(42,329)	461,662	520,000	(58,338)
Conventional Transit	151,075	229,300	(78,225)	98,339	106,011	(7,672)	210,958	192,967	17,991
Accessible Transit	162,716	178,700	(15,984)	125,540	121,763	3,777	167,387	158,350	9,037
Airport	267,467	196,391	71,077	254,475	261,189	(6,715)	312,263	308,816	3,446
Street Lighting	240,898	195,570	45,328	133,091	69,761	63,330	286,926	202,486	84,440
Storm Sewer	30,297	28,000	2,297	34,281	21,000	13,281	45,708	28,000	17,708
Waste Management	389,578	499,500	(109,922)	181,965	305,891	(123,927)	304,350	426,766	(122,416)
Parks	292,858	374,747	(81,889)	345,208	360,664	(15,456)	241,225	333,549	(92,324)
Recreation and Culture									
Grants to Seniors Centre	25,000	25,000	-	25,000	25,000	-	25,000	25,000	-
Recreation	339,425	428,562	(89,137)	159,992	243,543	(83,552)	209,803	317,015	(107,212)
Golf Course	102,564	90,000	12,564	30,000	30,000	-	90,000	90,000	-
Ski Hill	119,902	66,700	53,202	55,000	55,000	-	82,297	82,297	0
Collins Hall	4,183	1,200	2,983	(17,446)	(5,250)	(12,196)	(15,809)	(7,000)	(8,809)
Centennial Arena	(29,319)	(56,150)	26,831	(2,015)	4,989	(7,004)	17,667	25,944	(8,277)
Rio Den	-	-	-	-	-	-	-	-	-
Ruben Yli Juuti Centre	317,961	316,667	1,294	199,393	178,791	20,601	339,340	372,853	(33,514)
Parks	57,564	165,432	(107,868)	48,822	44,667	4,155	93,703	135,831	(42,128)
Welcome Centre	46,456	54,410	(7,954)	21,110	25,061	(3,951)	13,852	33,414	(19,562)
Miners Monument	4,944	2,500	2,444	1,160	750	410	1,547	2,500	(953)
Arts & Culture	88,939	133,464	(44,525)	175,149	3,075	172,074	184,238	4,100	180,138
Arts Tour	1,061	5,750	(4,689)	544	-	544	544	5,750	(5,206)
Nuclear Museum	58,132	111,880	(53,748)	70,510	89,543	(19,032)	116,403	108,324	8,079
Community Events	4,485	10,000	(5,515)	4,841	7,500	(2,659)	6,455	10,000	(3,545)
Special Events	22,253	7,200	15,053	4,280	8,438	(4,157)	5,707	11,250	(5,543)
Economic Development									
Economic Development	(451,983)	372,560	(824,543)	108,582	347,599	(239,017)	236,833	455,132	(218,299)
Outside Boards & Agencies									
Policing	2,930,447	2,929,197	1,250	1,893,981	1,929,460	(35,480)	2,862,629	2,884,826	(22,197)
Health Unit	367,146	390,795	(23,649)	392,852	-	392,852	392,852	398,611	(5,759)
Paramedic Services	998,017	1,012,880	(14,863)	791,960	774,853	17,107	1,055,946	1,033,137	22,809
Social Assistance	328,392	326,641	1,751	228,706	249,880	(21,174)	304,941	333,174	(28,233)
Housing Services	692,115	658,648	33,467	531,239	503,866	27,374	708,319	671,821	36,498
Board	-	23,005	(23,005)	-	17,599	(17,599)	-	23,465	(23,465)
Children's Services	169,823	167,172	2,650	129,048	127,887	1,161	172,064	170,516	1,549
Library	290,401	562,122	(271,721)	436,549	476,326	(39,777)	558,410	598,931	(40,521)
Operating (Surplus) Deficit	(1,284,845)	-	(1,284,845)	(6,284,433)	(6,062,036)	(222,397)	(482,305)	-	(482,304)
WATER AND SEWER USER PAY									
Plants Admin	334,157	434,465	(100,308)	276,081	286,161	(10,079)	367,133	381,548	(14,415)
Plants Operations	800,851	825,671	(24,820)	617,349	613,686	3,663	898,281	897,798	484
Sewage Treatment Plant	474,786	481,150	(6,364)	330,316	372,691	(42,375)	457,589	497,888	(40,299)
Sanitary Sewer Connections	235,045	238,000	(2,955)	83,425	78,750	4,675	226,233	220,000	6,233
Lift Stations	222,305	239,000	(16,695)	183,694	189,365	(5,670)	245,926	252,486	(6,560)
Water Treatment Plant	643,723	615,000	28,723	421,337	464,055	(42,718)	643,368	675,406	(32,038)
Water Billing	(4,699,699)	(4,742,900)	43,201	(4,718,198)	(4,703,365)	(14,833)	(5,102,475)	(5,087,146)	(15,329)
Water Mains	318,276	242,500	75,776	75,198	75,000	198	382,765	377,500	5,265
Water Facilities	12,849	11,300	1,549	8,935	9,600	(665)	11,913	12,800	(887)
Capital Program Contributions	1,655,814	1,655,814	-	1,771,721	1,771,721	0	1,771,721	1,771,721	-
User Pay (Surplus) Deficit	(1,893)	-	(1,893)	(950,141)	(842,337)	(107,804)	(97,547)	-	(97,547)