

CITY OF ELLIOT LAKE  
2021 Unaudited Statement of Financial Position as of October 31, 2021

	2020 Actual (\$)	2020 Budget (\$)	2020 Variance (\$)	10-31-2021 YTD (\$)	10-31-2021 YTD Budget (\$)	2021 YTD Variance (\$)	Forecast to Year End (\$)	2021 BUDGET (\$)	Forecasted Year End Variance (\$)
<b>OPERATIONS</b>									
Grants and PILs	(20,861,594)	(20,809,458)	(52,136)	(21,541,375)	(21,541,375)	-	(21,215,723)	(21,135,860)	(79,863)
Council	150,521	160,715	(10,194)	126,731	145,289	(18,559)	162,094	174,347	(12,253)
CAO	312,757	374,028	(61,271)	356,359	369,853	(13,493)	433,437	443,823	(10,386)
Corporate Services	3,991,606	3,289,449	702,156	3,023,679	2,825,702	197,976	3,944,887	3,771,938	172,949
Protective Services	2,026,067	2,236,565	(210,498)	1,656,488	1,794,573	(138,085)	2,098,491	2,153,418	(54,927)
Infrastructure Services	6,607,891	6,943,065	(335,174)	5,480,798	5,763,453	(282,655)	6,611,249	6,805,442	(194,192)
Recreation and Culture	1,163,550	1,362,615	(199,065)	843,959	817,812	26,146	1,183,630	1,217,279	(33,649)
Economic Development	(451,983)	372,560	(824,543)	(54,259)	383,443	(437,702)	232,637	455,132	(222,495)
Outside Boards & Agencies	5,776,340	6,070,460	(294,120)	4,880,024	4,559,207	320,817	6,045,325	6,114,481	(69,156)
<b>(SURPLUS) / DEFICIT</b>	<b>(1,284,845)</b>	<b>-</b>	<b>(1,284,845)</b>	<b>(5,227,595)</b>	<b>(4,882,041)</b>	<b>(345,554)</b>	<b>(503,973)</b>	<b>-</b>	<b>(503,973)</b>
<b>WATER AND SEWER</b>									
Billing	(4,699,699)	(4,742,900)	43,201	(4,722,980)	(4,706,543)	(16,436)	(5,104,944)	(5,087,146)	(17,798)
Plants	1,135,008	1,260,136	(125,128)	976,434	999,829	(23,395)	1,267,129	1,279,345	(12,216)
Sewers	932,136	958,150	(26,014)	670,706	704,228	(33,522)	936,935	970,374	(33,439)
Water Treatment	974,848	868,800	106,048	642,342	670,561	(28,218)	1,050,499	1,065,706	(15,207)
Capital Program Contributions	1,655,814	1,655,814	-	1,771,721	1,771,721	0	1,771,721	1,771,721	-
<b>(SURPLUS) / DEFICIT</b>	<b>(1,893)</b>	<b>-</b>	<b>(1,893)</b>	<b>(661,776)</b>	<b>(560,204)</b>	<b>(101,572)</b>	<b>(78,661)</b>	<b>-</b>	<b>(78,661)</b>
<b>ELRDC</b>									
Revenue and Deposits	(94,000)	-	(94,000)	-	-	-	-	-	-
Cost of Goods Sold	25,180	-	25,180	-	-	-	-	-	-
Interest Bank Account	(34,331)	-	(34,331)	(18,999)	(16,667)	(2,333)	(22,799)	(20,000)	(2,799)
Honorarium and Benefits	1,504	-	1,504	697	1,333	(636)	526	1,600	(1,074)
General Expenses	30,408	-	30,408	6,489	10,333	(3,844)	7,787	12,400	(4,662)
Contracted Services	37,853	-	37,853	25,668	20,833	4,835	30,802	25,000	5,802
Transfer to Reserve	72,788	-	72,788	-	-	-	-	-	-
<b>(SURPLUS) / DEFICIT</b>	<b>39,402</b>	<b>-</b>	<b>39,402</b>	<b>13,855</b>	<b>15,833</b>	<b>(1,978)</b>	<b>16,315</b>	<b>19,000</b>	<b>(2,734)</b>
<b>GLOBAL (SURPLUS) / DEFICIT</b>		<b>(\$1,247,335)</b>			<b>(\$449,105)</b>			<b>(\$585,367)</b>	

<b>2021 YTD Variance</b>		
<b>OPERATIONS</b>	<b>(\$)</b>	<b>Treasurer's Variance Notes</b>
Grants and PILs	(79,863)	Payments in lieu increased causing a surplus; municipal taxation is near budget
Council	(12,253)	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	(10,386)	CAO is forecast to be near budget.
Corporate Services	172,949	General Government is over budget. Legal fees are forecast to be \$123K over budget. Paid insurance claims are forecast to be \$98K over budget YTD. Taxation paid on leased land is under budget by \$40K. 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	(54,927)	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	(194,192)	Within facilities, Centennial Arena is under budget due to closure of operations. 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	(33,649)	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	(222,495)	Economic Development is under budget due to the delay in hiring an intern; over budget with respect to Age Friendly Delivery; the surplus is sustained by \$422,112 in provincial grants for Ontario Safe Restart (\$193,112), Inclusive Community Grant Program (\$54,000) and Municipal Modernization (\$175,000).
Outside Boards & Agencies	(69,156)	OPP final billing is \$40K underbuget, 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.
<b>(SURPLUS) / DEFICIT</b>	<b>(503,973)</b>	
<b>WATER AND SEWER</b>		
Billing	(17,798)	
Plants	(12,216)	Water and Wastewater is forecasting to be underbudget due to a delay in hiring an Operator in Training (OIT) and a few
Sewers	(33,439)	temporary vacancies in administration and operations. Repairs and maintenance are reported to be under budget due to
Water Treatment	(15,207)	challenges in completing watermain swabbing and obtaining repair parts.
Capital Program Contributions	-	
<b>(SURPLUS) / DEFICIT</b>	<b>(78,661)</b>	
<b>ELRDC</b>		
Revenue and Deposits	-	
Cost of Goods Sold	-	
Interest Bank Account	(2,799)	Based on the Council Approved unbalanced Elliot Lake Residential Development Commission 2021 budget, the ELRDC
Honorarium and Benefits	(1,074)	is projected to be under budget with a surplus of \$2,734; where revenue generated relies on bank interest.
General Expenses	(4,662)	
Contracted Services	5,802	
Transfer to Reserve	-	
<b>(SURPLUS) / DEFICIT</b>	<b>(2,734)</b>	
<b>GLOBAL (SURPLUS) / DEFICIT</b>	<b>(\$585,367)</b>	

**CITY OF ELLIOT LAKE**  
**2021 Unaudited Statement of Financial Position as of October 31, 2021**

Functional Division	2020 Actual (\$)	2020 Budget (\$)	2020 Variance (\$)	10-31-2021 YTD (\$)	10-31-2021 YTD Budget (\$)	2021 YTD Variance (\$)	Forecast to Year End (\$)	2021 BUDGET (\$)	Forecasted Year End Variance (\$)
<b>Mayor &amp; Council</b>									
Mayor & Council	150,521	160,715	(10,194)	126,731	145,289	(18,559)	162,094	174,347	(12,253)
<b>CAO</b>									
CAO	312,757	374,028	(61,271)	356,359	369,853	(13,493)	433,437	443,823	(10,386)
<b>Corporate Services</b>									
Clerk	165,839	147,690	18,149	186,978	156,987	29,991	222,834	184,385	38,449
Human Resources	321,836	523,605	(201,769)	224,349	276,143	(51,795)	277,072	331,372	(54,300)
Information Technology	706,453	619,542	86,911	541,310	591,976	(50,665)	726,205	748,358	(22,152)
Woodlands Cemetery	33,544	33,869	(325)	(55,788)	(35,132)	(20,656)	24,687	41,217	(16,530)
Family Health Team	218,400	154,000	64,400	105,650	80,000	25,650	231,250	172,000	59,250
Long Term Debt Nursing Home	97,712	97,665	47	-	-	-	-	-	-
Long Term Debt Pearson Plaza	139,922	139,922	(0)	137,098	137,098	-	139,922	139,922	-
Treasury	956,431	639,198	317,233	535,296	523,166	12,130	799,924	791,509	8,415
General Government	1,351,468	933,959	417,510	1,348,785	1,095,463	253,321	1,522,992	1,363,175	159,817
Taxation & General Revenue	(20,861,594)	(20,809,458)	(52,136)	(21,541,375)	(21,541,375)	-	(21,215,723)	(21,135,860)	(79,863)
<b>Protective Services</b>									
Fire Department	1,860,680	2,063,776	(203,096)	1,541,356	1,628,800	(87,445)	1,909,553	1,954,491	(44,937)
Emergency Management	2,896	10,400	(7,504)	5,526	7,500	(1,974)	6,631	9,000	(2,369)
Building Control	97,318	158,753	(61,435)	74,944	114,565	(39,620)	118,919	137,478	(18,558)
ByLaw Enforcement	67,204	9,356	57,848	39,043	46,091	(7,048)	68,644	55,310	13,335
Committee of Adjustment	(2,032)	(5,720)	3,688	(4,381)	(2,383)	(1,998)	(5,257)	(2,860)	(2,397)
<b>Infrastructure Services</b>									
Facilities	1,264,880	1,435,460	(170,580)	1,013,821	1,103,982	(90,161)	1,292,672	1,336,393	(43,721)
Engineering	608,859	548,434	60,425	507,364	504,200	3,164	559,769	555,040	4,729
Public Works	2,664,435	2,731,963	(67,528)	2,464,997	2,557,218	(92,220)	2,681,560	2,743,075	(61,515)
Roads Maintenance	534,828	525,000	9,828	226,804	268,750	(41,946)	467,764	520,000	(52,236)
Conventional Transit	151,075	229,300	(78,225)	128,585	144,403	(15,818)	202,206	192,967	9,239
Accessible Transit	162,716	178,700	(15,984)	141,525	135,292	6,233	169,830	158,350	11,480
Airport	267,467	196,391	71,077	252,147	276,886	(24,739)	283,895	308,816	(24,921)
Street Lighting	240,898	195,570	45,328	147,748	77,512	70,236	292,827	202,486	90,341
Storm Sewer	30,297	28,000	2,297	46,193	23,333	22,859	55,431	28,000	27,431
Waste Management	389,578	499,500	(109,922)	172,397	346,183	(173,786)	255,915	426,766	(170,851)
Parks	292,858	374,747	(81,889)	379,218	325,695	53,523	349,381	333,549	15,832
<b>Recreation and Culture</b>									
Grants to Seniors Centre	25,000	25,000	-	25,000	25,000	-	25,000	25,000	-
Recreation	339,425	428,562	(89,137)	174,451	263,076	(88,624)	210,962	317,015	(106,052)
Golf Course	102,564	90,000	12,564	30,000	30,000	-	90,000	90,000	-
Ski Hill	119,902	66,700	53,202	59,301	59,301	-	83,459	82,297	1,162
Collins Hall	4,183	1,200	2,983	(18,117)	(5,833)	(12,284)	(16,597)	(7,000)	(9,597)
Centennial Arena	(29,319)	(56,150)	26,831	2,913	15,543	(12,631)	17,004	25,944	(8,940)
Rio Den	-	-	-	-	-	-	-	-	-
Ruben Yli Juuti Centre	317,961	316,667	1,294	216,771	240,677	(23,906)	332,065	372,853	(40,788)
Parks	57,564	165,432	(107,868)	56,250	44,441	11,809	94,112	135,831	(41,719)
Welcome Centre	46,456	54,410	(7,954)	28,303	27,845	458	14,151	33,414	(19,263)
Miners Monument	4,944	2,500	2,444	860	833	27	1,032	2,500	(1,468)
Arts & Culture	88,939	133,464	(44,525)	177,978	3,417	174,561	202,295	4,100	198,195
Arts Tour	1,061	5,750	(4,689)	544	-	544	544	5,750	(5,206)
Nuclear Museum	58,132	111,880	(53,748)	78,929	95,803	(16,874)	116,672	108,324	8,347
Community Events	4,485	10,000	(5,515)	4,841	8,333	(3,492)	5,809	10,000	(4,191)
Special Events	22,253	7,200	15,053	5,933	9,375	(3,442)	7,120	11,250	(4,130)
<b>Economic Development</b>									
Economic Development	(451,983)	372,560	(824,543)	(54,259)	383,443	(437,702)	232,637	455,132	(222,495)
<b>Outside Boards &amp; Agencies</b>									
Policing	2,930,447	2,929,197	1,250	2,138,110	2,169,862	(31,752)	2,855,135	2,884,826	(29,691)
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)	881,192	860,948	20,244	1,057,431	1,033,137	24,293
Social Assistance	328,392	326,641	1,751	252,952	277,645	(24,692)	303,543	333,174	(29,631)
Housing Services	692,115	658,648	33,467	590,252	559,851	30,401	708,302	671,821	36,481
Board	-	23,005	(23,005)	-	19,554	(19,554)	-	23,465	(23,465)
Children's Services	169,823	167,172	2,650	143,329	142,096	1,233	171,995	170,516	1,480
Library	290,401	562,122	(271,721)	481,336	529,251	(47,915)	556,067	598,931	(42,864)
<b>Operating (Surplus) Deficit</b>	<b>(1,284,845)</b>	<b>-</b>	<b>(1,284,845)</b>	<b>(5,227,595)</b>	<b>(4,882,041)</b>	<b>(345,554)</b>	<b>(503,973)</b>	<b>-</b>	<b>(503,973)</b>
<b>WATER AND SEWER USER PAY</b>									
Plants Admin	334,157	434,465	(100,308)	300,701	317,956	(17,256)	368,850	381,548	(12,698)
Plants Operations	800,851	825,671	(24,820)	675,733	681,873	(6,140)	898,279	897,798	481
Sewage Treatment Plant	474,786	481,150	(6,364)	380,944	406,323	(25,380)	476,575	497,888	(21,313)
Sanitary Sewer Connections	235,045	238,000	(2,955)	92,752	87,500	5,252	211,302	220,000	(8,698)
Lift Stations	222,305	239,000	(16,695)	197,011	210,405	(13,394)	249,058	252,486	(3,428)
Water Treatment Plant	643,723	615,000	28,723	541,566	576,561	(34,995)	672,067	675,406	(3,339)
Water Billing	(4,699,699)	(4,742,900)	43,201	(4,722,980)	(4,706,543)	(16,436)	(5,104,944)	(5,087,146)	(17,798)
Water Mains	318,276	242,500	75,776	91,676	83,333	8,343	367,512	377,500	(9,988)
Water Facilities	12,849	11,300	1,549	9,100	10,667	(1,567)	10,920	12,800	(1,880)
Capital Program Contributions	1,655,814	1,655,814	-	1,771,721	1,771,721	0	1,771,721	1,771,721	-
<b>User Pay (Surplus) Deficit</b>	<b>(1,893)</b>	<b>-</b>	<b>(1,893)</b>	<b>(661,776)</b>	<b>(560,204)</b>	<b>(101,572)</b>	<b>(78,661)</b>	<b>-</b>	<b>(78,661)</b>