

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

	2020 Actual (unaudited) (\$)	2020 Budget (\$)	2020 Variance (unaudited) (\$)	04-30-2021 YTD (\$)	04-30-2021 YTD Budget (\$)	2021 YTD Variance (\$)	Forecast to Year End (\$)	2021 BUDGET (\$)	Forecasted Year End Variance (\$)
OPERATIONS									
Grants and PILs	(20,808,757)	(20,809,458)	701	(14,711,893)	(14,711,893)	-	(21,135,860)	(21,135,860)	-
Council	150,521	160,715	(10,194)	52,169	58,116	(5,946)	152,417	174,347	(21,930)
CAO	300,050	374,028	(73,978)	151,085	147,941	3,144	420,561	443,823	(23,262)
Corporate Services	4,021,340	3,289,449	731,890	1,656,884	1,507,747	149,137	3,862,024	3,771,938	90,086
Protective Services	2,041,355	2,236,565	(195,210)	768,857	704,156	64,702	2,131,983	2,153,418	(21,434)
Infrastructure Services	6,718,101	6,943,065	(224,691)	2,624,005	2,726,930	(104,259)	6,652,820	6,805,442	(152,622)
Recreation and Culture	1,190,313	1,362,615	(172,302)	376,142	437,515	(61,372)	1,187,756	1,217,279	(29,523)
Economic Development	(392,415)	372,560	(764,975)	(165,787)	168,377	(334,164)	134,153	455,132	(320,979)
Outside Boards & Agencies	5,752,020	6,070,460	(318,440)	1,638,796	1,683,807	(45,010)	6,163,488	6,114,481	49,007
(SURPLUS) / DEFICIT	(1,027,471)	-	(1,027,198)	(7,609,741)	(7,277,305)	(333,770)	(430,659)	-	(430,658)
WATER AND SEWER									
Billing	(4,699,699)	(4,742,900)	43,201	(2,197,345)	(2,191,816)	(5,529)	(5,088,035)	(5,087,146)	(889)
Plants	1,133,849	1,260,136	(126,287)	377,518	361,599	15,920	1,255,681	1,279,345	(23,664)
Sewers	932,136	958,150	(26,014)	265,111	299,791	(34,680)	964,934	970,374	(5,440)
Water Treatment	974,848	868,800	106,048	249,921	296,902	(46,981)	1,083,354	1,065,706	17,648
Capital Program Contributions	1,655,814	1,655,814	-	1,771,721	1,771,721	0	1,771,721	1,771,721	-
(SURPLUS) / DEFICIT	(3,052)	-	(3,052)	466,927	538,197	(71,270)	(12,345)	-	(12,345)
ELRDC									
Revenue and Deposits	(134,000)	-	(134,000)	-	-	-	-	-	-
Cost of Goods Sold	25,180	-	25,180	-	-	-	-	-	-
Interest Bank Account	(34,331)	-	(34,331)	(7,546)	-	(7,546)	(22,639)	-	(22,639)
Honorarium and Benefits	1,504	-	1,504	229	-	229	686	-	686
General Expenses	31,091	-	31,091	2,310	-	2,310	6,929	-	6,929
Contracted Services	37,853	-	37,853	6,259	-	6,259	18,777	-	18,777
Transfer to Reserve	97,882	-	97,882	-	-	-	-	-	-
(SURPLUS) / DEFICIT	25,180	-	25,180	1,251	-	1,251	3,752	-	3,752
GLOBAL (SURPLUS) / DEFICIT		(\$1,005,070)			(\$403,789)			(\$439,251)	

2021 YTD Variance	
OPERATIONS	Treasurer's Variance Notes
Grants and PILs	- Payments in lieu and municipal taxation on budget
Council	(21,930) 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	(23,262) CAO is forecast to be on or near budget; again, with the exception of savings on travel for conferences and conventions.
Corporate Services	90,086 General Government is over budget by \$33,042 YTD in legal fees forecast to YE is estimated to be \$100k over budget. Treasury is over budget due to decreased revenue in interest rates. 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	(21,434) Protective Services is under budget, due to an employee vacancy in the fire department coupled with minimal training sessions for volunteer fire fighters. Building Control is under budget due the vacant CBO position. By-law Enforcement is over budget due to lost revenue; court has not been in session and there has been an increase in costs related to property standards.
Infrastructure Services	(152,622) Within facilities, Centennial Arena is under budget due to closure of operations. The Pool is forecasting to be overbudget due to maintenance performed during the closure. The airport is reporting near budget. Inclusive of the Ontario Safe Restart Program revenue transit is in a under budget YTD. Public Works is under budget due to savings in lower than usual winter maintenance and reporting reduced wages YTD. Parks services have yet to begin full swing operations.
Recreation and Culture	(29,523) Recreation and Culture is projected to be under budget due pandemic related closures and cancellation of events (fishing derby, winterfest and drag races).
Economic Development	(320,979) 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	49,007 Policing near budget with a slight 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 over budget due to loss of revenues.
(SURPLUS) / DEFICIT	(430,658)
WATER AND SEWER	
Billing	(889)
Plants	(23,664)
Sewers	(5,440)
Water Treatment	17,648
Capital Program Contributions	-
(SURPLUS) / DEFICIT	(12,345)
ELRDC	
Revenue and Deposits	-
Cost of Goods Sold	-
Interest Bank Account	(22,639)
Honorarium and Benefits	686
General Expenses	6,929
Contracted Services	18,777
Transfer to Reserve	-
(SURPLUS) / DEFICIT	3,752
GLOBAL (SURPLUS) / DEFICIT	(\$439,251)

CITY OF ELLIOT LAKE
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Functional Division	2019	2020	2020	2020	04-30-2021	04-30-2021	2021 YTD	Forecast to	2021	Forecasted
	Actual	Actual	Budget	Variance	YTD	YTD Budget	Variance	Year End	BUDGET	Year End
	(\$)	(unaudited)	(\$)	(unaudited)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Mayor & Council										
Mayor & Council	171,326	150,521	160,715	(10,194)	52,169	58,116	(5,946)	152,417	174,347	(21,930)
CAO										
CAO	304,574	300,050	374,028	(73,978)	151,085	147,941	3,144	420,561	443,823	(23,262)
Corporate Services										
Clerk	161,156	163,420	147,690	15,730	75,889	61,462	14,428	179,474	184,385	(4,910)
Human Resources	474,879	318,791	523,605	(204,814)	92,514	110,457	(17,943)	297,541	331,372	(33,831)
Information Technology	467,589	743,676	619,542	124,134	247,921	282,786	(34,865)	743,895	748,358	(4,462)
Woodlands Cemetery	50,979	40,493	33,869	6,624	(8,988)	(11,886)	2,898	39,322	41,217	(1,895)
Family Health Team	80,666	218,400	154,000	64,400	12,000	20,000	(8,000)	184,000	172,000	12,000
Long Term Debt Nursing Home	162,029	97,712	97,665	47	-	-	-	-	-	-
Long Term Debt Pearson Plaza	142,515	139,922	139,922	(0)	68,835	-	68,835	139,922	139,922	-
Treasury	667,875	905,914	639,198	266,717	286,210	197,600	88,610	829,375	791,509	37,866
General Government	862,157	1,393,011	933,959	459,053	882,504	847,328	35,175	1,448,494	1,363,175	85,319
Taxation & General Revenue	(20,305,236)	(20,808,757)	(20,809,458)	701	(14,711,893)	(14,711,893)	-	(21,135,860)	(21,135,860)	-
Protective Services										
Fire Department	1,826,569	1,832,358	2,063,776	(231,418)	691,841	637,847	53,994	1,874,682	1,954,491	(79,808)
Emergency Management	14,695	2,896	10,400	(7,504)	125	3,000	(2,875)	7,375	9,000	(1,625)
Building Control	130,275	99,855	158,753	(58,898)	40,247	45,826	(5,579)	157,817	137,478	20,339
ByLaw Enforcement	(35,353)	108,279	9,356	98,923	37,612	18,437	19,175	95,011	55,310	39,702
Committee of Adjustment	(1,527)	(2,032)	(5,720)	3,688	(967)	(953)	(14)	(2,902)	(2,860)	(42)
Infrastructure Services										
Facilities	1,558,022	1,262,028	1,435,460	(173,432)	519,852	557,194	(37,342)	1,300,929	1,336,393	(35,463)
Engineering	528,181	581,593	548,434	33,159	359,708	351,680	8,028	530,854	555,040	(24,186)
Public Works	2,721,235	2,667,827	2,731,963	(64,136)	1,316,465	1,387,358	(70,893)	2,651,607	2,743,075	(91,468)
Roads Maintenance	519,169	534,828	525,000	9,828	69,230	80,000	(10,770)	522,691	520,000	2,691
Conventional Transit	199,328	353,492	229,300	124,192	(71,670)	(69,765)	(1,905)	187,257	192,967	(5,710)
Accessible Transit	163,347	162,716	178,700	(15,984)	46,574	52,783	(7,543)	149,721	158,350	(8,629)
Airport	159,349	255,847	196,391	59,728	202,914	183,330	19,584	293,125	308,816	(15,692)
Street Lighting	195,107	189,064	195,570	(6,506)	57,234	67,495	(10,262)	171,701	202,486	(30,785)
Storm Sewer	43,165	30,297	28,000	2,297	-	-	-	28,000	28,000	-
Waste Management	522,770	387,913	499,500	(111,587)	90,311	90,667	(356)	443,932	426,766	17,166
Parks	281,163	292,497	374,747	(82,250)	33,387	26,187	7,200	373,002	333,549	39,453
Recreation and Culture										
Grants to Seniors Centre	25,000	25,000	25,000	-	25,000	25,000	-	25,000	25,000	-
Recreation	339,543	316,421	428,562	(112,141)	93,301	124,097	(30,796)	278,790	317,015	(38,225)
Golf Course	106,907	102,189	90,000	12,189	30,000	30,000	-	90,000	90,000	-
Ski Hill	16,549	119,902	66,700	53,202	55,000	64,099	(9,099)	75,000	82,297	(7,297)
Collins Hall	16,340	4,183	1,200	2,983	(6,432)	(2,333)	(4,099)	(8,795)	(7,000)	(1,795)
Centennial Arena	(44,323)	(29,319)	(56,150)	26,831	-	8,648	(8,648)	6,100	25,944	(19,844)
Rio Den	-	-	-	-	-	-	-	-	-	-
Ruben Yli Juuti Centre	277,622	317,628	316,667	961	54,861	100,228	(45,368)	350,492	372,853	(22,361)
Parks	130,556	100,017	165,432	(65,415)	19,431	28,913	(9,482)	138,133	135,831	2,302
Welcome Centre	115,590	45,913	54,410	(8,497)	7,575	11,138	(3,563)	31,967	33,414	(1,447)
Miners Monument	2,051	4,944	2,500	2,444	4,542	833	3,708	16,425	2,500	13,925
Arts & Culture	147,858	97,504	133,464	(35,960)	86,496	1,367	85,129	85,387	4,100	81,287
Arts Tour	6,265	1,061	5,750	(4,689)	-	-	-	5,750	5,750	-
Nuclear Museum	137,847	58,132	111,880	(53,748)	1,415	36,108	(34,693)	79,246	108,324	(29,078)
Community Events	13,265	4,485	10,000	(5,515)	4,150	5,667	(1,516)	5,850	10,000	(4,150)
Special Events	7,306	22,253	7,200	15,053	804	3,750	(2,946)	8,412	11,250	(2,838)
Economic Development										
Economic Development	171,261	(392,415)	372,560	(764,975)	(165,787)	168,377	(334,164)	134,153	455,132	(320,979)
Outside Boards & Agencies										
Policing	2,785,736	2,910,657	2,929,197	(18,540)	684,349	740,125	(55,776)	2,903,236	2,884,826	18,410
Health Unit	363,066	367,146	390,795	(23,649)	-	-	-	398,611	398,611	-
Paramedic Services	1,026,108	998,017	1,012,880	(14,863)	345,797	344,379	1,418	1,037,392	1,033,137	4,254
Social Assistance	354,212	328,392	326,641	1,751	107,474	111,058	(3,584)	322,421	333,174	(10,753)
Housing Services	667,250	692,115	658,648	33,467	236,177	223,940	12,236	708,530	671,821	36,709
Board	-	-	23,005	(23,005)	-	7,822	(7,822)	-	23,465	(23,465)
Children's Services	169,355	169,823	167,172	2,650	57,643	56,839	804	172,928	170,516	2,413
Library	346,567	285,872	562,122	(276,250)	207,357	199,644	7,713	620,370	598,931	21,439
Operating (Surplus) Deficit	(752,065)	(1,027,471)	-	(1,027,198)	(7,609,741)	(7,277,305)	(333,770)	(430,659)	-	(430,658)
WATER AND SEWER USER PAY										
	2019	2020	2020	2020	04-30-2021	04-30-2021	2021 YTD	Forecast to	2021	Forecasted
	Actual	Actual	Budget	Variance	YTD	YTD Budget	Variance	Year End	BUDGET	Year End
	(\$)	(unaudited)	(\$)	(unaudited)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Plants Admin	278,321	333,308	434,465	(101,157)	122,817	127,183	(4,365)	374,679	381,548	(6,869)
Plants Operations	821,090	800,541	825,671	(25,130)	254,701	234,416	20,285	881,002	897,798	(16,796)
Sewage Treatment Plant	516,336	474,786	481,150	(6,364)	185,740	212,629	(26,889)	491,320	497,888	(6,568)
Sanitary Sewer Connections	155,766	235,045	238,000	(2,955)	3,809	3,000	809	219,426	220,000	(574)
Lift Stations	235,594	222,305	239,000	(16,695)	75,563	84,162	(8,599)	254,188	252,486	1,702
Water Treatment Plant	682,023	643,723	615,000	28,723	225,317	251,802	(26,485)	691,044	675,406	15,638
Water Billing	(4,419,571)	(4,699,699)	(4,742,900)	43,201	(2,197,345)	(2,191,816)	(5,529)	(5,088,035)	(5,087,146)	(889)
Water Mains	348,559	318,276	242,500	75,776	20,401	40,833	(20,432)	379,703	377,500	2,203
Water Facilities	14,449	12,849	11,300	1,549	4,203	4,267	(64)	12,608	12,800	(192)
Capital Program Contributions	1,543,207	1,655,814	1,655,814	-	1,771,721	1,771,721	0	1,771,721	1,771,721	-
User Pay (Surplus) Deficit	175,773	(3,052)	-	(3,052)	466,927	538,197	(71,270)	(12,345)	-	(12,345)