

CITY OF ELLIOT LAKE
2022 Unaudited Statement of Financial Position as of November 30, 2022

	2021 Actual	2021 Budget	2021 Variance	11-30-2022 YTD	11-30-2022 YTD Budget	2022 YTD Variance	Management Forecast Year End	2022 BUDGET	MGMT FC Year End Variance
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
OPERATIONS									
Grants and PILs	(21,217,275)	(21,135,860)	(81,415)	(22,042,476)	(22,042,476)	-	(21,793,094)	(21,691,140)	(101,954)
Council	150,919	174,347	(23,428)	159,256	165,572	(6,316)	183,626	180,624	3,003
CAO	415,984	443,823	(27,839)	377,941	387,484	(9,543)	427,366	422,710	4,657
Corporate Services	4,207,735	3,771,938	435,797	3,226,224	3,405,308	(179,084)	3,948,095	4,216,528	(268,433)
Protective Services	2,090,442	2,153,418	(62,976)	1,826,616	1,993,643	(167,028)	2,092,700	2,194,613	(101,912)
Infrastructure Services	6,695,020	6,805,442	(110,422)	6,223,139	6,365,162	(142,023)	7,037,398	7,203,421	(166,022)
Recreation and Culture	810,477	1,217,279	(406,802)	755,601	754,147	1,454	1,020,076	1,141,957	(121,881)
Economic Development	185,135	455,132	(269,997)	229,962	373,850	(143,889)	322,343	405,564	(83,221)
Outside Boards & Agencies	6,067,279	6,114,481	(47,202)	5,400,232	5,393,047	7,185	5,862,803	5,925,724	(62,921)
(SURPLUS) / DEFICIT	(594,284)	-	(594,284)	(3,843,506)	(3,204,263)	(639,243)	(898,686)	-	(898,686)
WATER AND SEWER									
Billing	(5,066,770)	(5,087,146)	20,376	(5,450,544)	(5,429,359)	(21,185)	(5,455,283)	(5,447,684)	(7,599)
Plants	1,255,304	1,279,345	(24,041)	980,458	1,288,302	(307,844)	1,264,055	1,405,420	(141,365)
Sewers	963,664	970,374	(6,710)	708,052	798,276	(90,224)	963,136	989,482	(26,346)
Water Treatment	1,060,711	1,065,706	(4,995)	665,582	619,196	46,386	1,054,007	1,068,454	(14,447)
Capital Contributions	1,771,721	1,771,721	0	1,984,328	1,984,327	0	1,984,328	1,984,327	0
(SURPLUS) / DEFICIT	(15,371)	-	(15,371)	(1,112,125)	(739,258)	(372,867)	(189,758)	-	(189,758)
ELRDC									
Revenue and Deposits	-	-	-	-	-	-	-	-	-
Cost of Goods Sold	-	-	-	-	-	-	-	-	-
Interest Bank Account	(22,827)	(20,000)	(2,827)	(50,984)	-	(50,984)	(55,619)	-	(55,619)
Honorarium and Benefits	764	1,600	(836)	161	-	161	312	-	312
General Expenses	7,628	12,400	(4,772)	20,017	-	20,017	4,382	-	4,382
Contracted Services	25,668	25,000	668	-	-	-	-	-	-
Transfer to Reserve	(13,420)	-	(13,420)	-	-	-	50,925	-	50,925
(SURPLUS) / DEFICIT	(2,188)	19,000	(21,188)	(30,806)	-	(30,806)	-	-	-
Total (SURPLUS) / DEFICIT		(\$611,843)			(\$1,042,916)			(\$1,088,444)	
2022 YTD Variance									
OPERATIONS	(\$)	Treasurer's Variance Notes							
Grants and PILs	(101,954)	In the third quarter supplementary and omitted taxation stemming from the COVID-19 backlog was reconciled. Revenue expectations are increased to year end for municipal taxation.							
Council	3,003	Mayor and Council expense are forecast near budget with a slight overage in conference expenses.							
CAO	4,657	CAO is forecast to be near budget.							
Corporate Services	(268,433)	IT under budget on contracted services and software. Treasury is under budget due to forecasted vacancies. General government is forecast to be near budget; legal expenses are over budget, insurance claims (paid by the City) are under budget.							
Protective Services	(101,912)	The fire department is forecast to be under budget due to a FT fire fighter vacancy and under budget on overtime expenses. Building Control is under budget due employee vacancies and increased revenues. By-law Enforcement is over budget due to limited revenue in 2022 from court fees.							
Infrastructure Services	(166,022)	Facilities are significantly under budget due to the pool closure & hydro costs expenses are under budget for most cost centres. In 2022, additional funds were received from the MTO Safe Restart Program, resulting in transit to be under budget. The Municipal Airport is under budget due to increased revenue from fuel sales, Waste Management and Parks are near budget. Public Works maintenance costs are over budget.							
Recreation and Culture	(121,881)	Recreation is forecast to be under budget as the fishing derby, and winterfest were under budget, uranium heritage concert was over budget. The Ruben Yli Jutti Centre is forecast to be under budget. The Nuclear Museum is forecast to be near budget.							
Economic Development	(83,221)	Economic Development is forecast to be near budget.							
Outside Boards & Agencies	(62,921)	The OPP mental health partnership is forecast near budget. ADSAB final billing has been received and is on budget to the actual levy. The Library is forecasting to under budget.							
(SURPLUS) / DEFICIT	(898,686)								
WATER AND SEWER									
Billing	(7,599)	Water and Wastewater is forecast to be under budget for the fiscal year. Notably, vacancies covered by contracted services causes variance at the detailed line by line basis. Repairs and maintenance are reported to be over budget due to increased costs in contracted services and repair parts. Hydro costs expenses are under budget as in other municipal facilities.							
Plants	(141,365)								
Sewers	(26,346)								
Water Treatment	(14,447)								
Capital Program Contributio	0								
(SURPLUS) / DEFICIT	(189,758)								
ELRDC									
Revenue and Deposits	-	The Elliot Lake Residential Development Commission has yet to create a 2022 budget, the ELRDC is projected to surplus \$32K; where revenue generated relies on bank interest.							
Cost of Goods Sold	-								
Interest Bank Account	(55,619)								
Honorarium and Benefits	312								
General Expenses	4,382								
Contracted Services	-								
Transfer to Reserve	50,925								
(SURPLUS) / DEFICIT	-								
Total (SURPLUS) / DEFICIT	(\$1,088,444)								

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Functional Division	2021 Actual	2021 Budget	2021 Variance	11-30-2022 YTD	11-30-2022 YTD Budget	2022 YTD Variance	Management Forecast Year End	2022 BUDGET	MGMT FC Year End Variance
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Mayor & Council									
Mayor & Council	150,919	174,347	(23,428)	159,256	165,572	(6,316)	183,626	180,624	3,003
CAO									
CAO	415,984	443,823	(27,839)	377,941	387,484	(9,543)	427,366	422,710	4,657
Corporate Services									
Clerk	233,379	184,385	48,994	407,940	369,237	38,703	400,735	400,759	(23)
Human Resources	283,058	331,372	(48,315)	291,934	357,764	(65,831)	355,412	390,288	(34,877)
Information Technology	725,938	748,358	(22,420)	608,780	774,935	(166,155)	762,471	870,727	(108,256)
Woodlands Cemetery	20,169	41,217	(21,048)	(47,868)	(50,080)	2,213	52,160	41,679	10,481
Family Health Team	173,650	172,000	1,650	134,808	142,000	(7,192)	210,263	204,000	6,263
Long Term Debt Pearson Plaza	137,098	139,922	(2,824)	134,389	-	134,389	131,680	131,680	-
Treasury	1,005,913	791,509	214,404	404,419	545,969	(141,550)	705,445	759,312	(53,867)
General Government	1,628,532	1,363,175	265,357	1,291,821	1,265,482	26,338	1,329,929	1,418,083	(88,154)
Taxation & General Revenue	(21,217,275)	(21,135,860)	(81,415)	(22,042,476)	(22,042,476)	-	(21,793,094)	(21,691,140)	(101,954)
Protective Services									
Fire Department	1,897,974	1,954,491	(56,516)	1,589,171	1,754,068	(164,896)	1,802,371	1,933,257	(130,886)
Emergency Management	6,231	9,000	(2,769)	3,293	8,237	(4,944)	4,592	8,986	(4,393)
Building Control	94,204	137,478	(43,274)	87,020	119,108	(32,088)	115,969	129,936	(13,967)
By-law Enforcement	96,398	55,310	41,088	149,893	114,805	35,088	172,780	125,242	47,538
Committee of Adjustment	(4,366)	(2,860)	(1,506)	(2,761)	(2,574)	(187)	(3,012)	(2,808)	(204)
Infrastructure Services									
Facilities	1,393,641	1,336,393	57,248	1,183,265	1,362,952	(179,687)	1,387,372	1,486,857	(99,485)
Public Works Administration	583,706	555,040	28,666	628,229	518,267	109,962	551,395	565,382	(13,987)
Public Works	2,560,490	2,743,075	(182,585)	2,744,088	2,894,190	(150,101)	2,778,821	2,737,988	40,833
Roads Maintenance	476,978	520,000	(43,022)	471,172	318,085	153,088	719,328	660,898	58,430
Conventional Transit	259,810	192,967	66,844	153,662	190,597	(36,936)	217,207	315,611	(98,404)
Accessible Transit	190,710	158,350	32,360	162,650	178,096	(15,446)	202,436	194,286	8,150
Airport	236,944	308,816	(71,873)	89,732	190,454	(100,722)	141,705	211,657	(69,952)
Street Lighting	275,311	202,486	72,825	170,833	89,553	81,280	212,016	210,461	1,555
Storm Sewer	59,481	28,000	31,481	34,019	52,808	(18,789)	57,112	57,609	(497)
Waste Management	298,118	426,766	(128,648)	292,244	396,638	(104,394)	441,963	439,075	2,888
Parks	359,832	333,549	26,283	293,245	173,523	119,722	328,044	323,597	4,447
Recreation and Culture									
Grants to Seniors Centre	25,000	25,000	-	25,000	22,917	2,083	25,000	25,000	-
Recreation	192,337	317,015	(124,677)	345,730	292,478	53,252	371,692	368,897	2,795
Golf Course	6,302	90,000	(83,698)	30,000	-	30,000	90,000	90,000	-
Ski Hill	59,301	82,297	(22,995)	55,000	3,667	51,333	59,000	59,000	-
Collins Hall	(24,188)	(7,000)	(17,188)	(19,209)	(12,375)	(6,834)	(15,561)	(13,500)	(2,061)
Centennial Arena	(24,737)	25,944	(50,681)	(36,292)	23,751	(60,043)	(24,120)	25,001	(49,121)
Rio Den									
Ruben Yli Juuti Centre	263,169	372,853	(109,684)	296,524	339,427	(42,903)	344,256	370,284	(26,029)
Parks	90,767	135,831	(45,064)	(13,569)	(41,650)	28,081	28,722	74,234	(45,511)
Welcome Centre	40,008	33,414	6,594	4,375	7,444	(3,069)	4,631	8,121	(3,490)
Miners Monument	1,500	2,500	(1,000)	3,109	917	2,192	4,459	2,500	1,959
Arts & Culture	82,887	4,100	78,787	1,085	3,758	(2,673)	1,184	4,100	(2,916)
Arts Tour	544	5,750	(5,206)	-	-	-	-	5,750	(5,750)
Nuclear Museum	84,112	108,324	(24,212)	45,582	94,334	(48,752)	104,886	101,320	3,566
Community Events	4,168	10,000	(5,833)	4,998	9,167	(4,168)	10,453	10,000	453
Special Events	9,308	11,250	(1,942)	13,268	10,313	2,955	15,474	11,250	4,224
Economic Development									
Economic Development	185,135	455,132	(269,997)	229,962	373,850	(143,889)	322,343	405,564	(83,221)
Outside Boards & Agencies									
Policing	2,888,611	2,884,826	3,785	2,395,787	2,446,398	(50,610)	2,658,959	2,668,798	(9,838)
Health Unit	392,852	398,611	(5,759)	432,137	324,103	108,034	432,137	432,137	-
Paramedic Services	1,059,657	1,033,137	26,520	975,989	950,951	25,039	1,037,401	1,037,401	-
Social Assistance	301,445	333,174	(31,729)	266,812	276,647	(9,835)	301,797	301,797	-
Housing Services	708,277	671,821	36,456	655,474	650,011	5,463	709,103	709,103	-
Board	-	23,465	(23,465)	-	21,535	(21,535)	23,492	23,492	-
Children's Services	171,891	170,516	1,376	158,620	157,751	869	172,092	172,092	-
Library	544,545	598,931	(54,386)	515,414	565,652	(50,238)	527,822	580,905	(53,083)
Operating (Surplus) Deficit	(594,284)	-	(594,284)	(3,843,506)	(3,204,263)	(639,243)	(898,686)	-	(898,686)
WATER AND SEWER USER PAY									
Plants Admin	397,369	381,548	15,821	246,351	351,136	(104,786)	437,140	383,058	54,082
Plants Operations	857,935	897,798	(39,863)	734,107	937,166	(203,058)	826,915	1,022,362	(195,448)
Sewage Treatment Plant	491,706	497,888	(6,182)	453,081	471,223	(18,142)	519,986	507,697	12,289
Sanitary Sewer Connections	226,026	220,000	6,026	99,484	96,250	3,234	223,528	230,000	(6,472)
Lift Stations	245,932	252,486	(6,554)	155,487	230,803	(75,316)	219,622	251,785	(32,163)
Water Treatment Plant	643,277	675,406	(32,129)	558,179	536,421	21,758	651,840	678,154	(26,314)
Water Billing	(5,066,770)	(5,087,146)	20,376	(5,450,544)	(5,429,359)	(21,185)	(5,455,283)	(5,447,684)	(7,599)
Water Mains	405,640	377,500	28,140	99,060	71,042	28,018	393,065	377,500	15,565
Water Facilities	11,794	12,800	(1,006)	8,344	11,733	(3,390)	9,102	12,800	(3,698)
Capital Program Contributions	1,771,721	1,771,721	0	1,984,328	1,984,327	0	1,984,328	1,984,327	0
User Pay (Surplus) Deficit	(15,371)	-	(15,371)	(1,112,125)	(739,258)	(372,867)	(189,758)	-	(189,758)