



Town of Newmarket  
395 Mulock Drive P.O. Box 328,  
Newmarket, Ontario, L3Y 4X7

Email: [info@newmarket.ca](mailto:info@newmarket.ca) | Website: [newmarket.ca](http://newmarket.ca) | Phone: 905-895-5193

## **CYFS Budget Report – First Quarter 2019 Staff Report**

Report Number: 2019-07

Department(s): Joint CYFS, Financial Services

Author(s): Dawn Schellenberg

Meeting Date: May 7, 2019

### **Recommendations**

That the report entitled CYFS Preliminary Budget Report – First Quarter dated May 7, 2019 be received for information purposes.

### **Purpose**

This report is to provide the JCC with the first quarter operating and capital results for Central York Fire Services for the period ending March 31, 2019.

### **Background**

See Below

### **Discussion**

#### **Operating**

Net expenditures are below budget by \$626,398 at the end of the first quarter of 2019. Revenues were \$23,385 compared to a budget of \$86,140, as a result of timing. The retainers to King and Whitchurch-Stouffville are invoiced in June and December.

Total expenses were \$689,153 below budget at the end of March. Wages and benefits are still below budget after accruing the budgeted amount for a new collective agreement. Overtime is below budget and there were Workplace Safety & Insurance Board reimbursements, as well as a number of unfilled positions due to retirements, leave of absence and other vacancies.

At this point in the year, vehicles repairs are below budget. This expense category has trended higher than budget in recent years and the 2019 budget has been increased as a result. The majority of the other variances are due to timing. The wellness program is on hold, pending the selection of a new provider.

The following chart summarizes the significant variances:

<b>Line items</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>
Salaries and Benefits	\$ 4,612,803	\$ 5,101,425	\$ 488,622
Uniforms, Clothing	12,130	35,445	23,315
Vehicle Repairs & Maintenance	90,926	120,876	29,950
Equipment Repairs & Maintenance	15,140	31,492	16,352
Consulting Services	0	15,300	15,300
Wellness Program	0	36,249	36,249
Training	10,626	25,500	14,874
Other	748,280	812,771	64,491
<b>Total Expenses</b>	<b>\$ 5,489,905</b>	<b>\$ 6,179,058</b>	<b>\$ 689,153</b>
<b>Total Revenues</b>	<b>\$ 23,385</b>	<b>\$ 86,140</b>	<b>\$ - 62,755</b>
<b>Net Expenditure</b>	<b>\$ 5,466,520</b>	<b>\$ 6,092,918</b>	<b>\$ 626,398</b>

### **Capital**

In the first quarter of 2019, expenditures of \$62,722 were incurred for mobile data equipment, replacement personal protective equipment, and some consulting costs related to Station 4-5.

### **Conclusion**

At this point, there is no indication the budget will not be met at the end of the year.

### **Business Plan and Strategic Plan Linkages**

This report is consistent with the budget methodology set out in the Master Fire Plan.

### **Consultation**

There has been consultation between the Finance staff of both Aurora and Newmarket, as well as Fire Services management.

## Human Resource Considerations

Not applicable

## Budget Impact

At this point, it is too early to project year-end results. Results are tracking within budgeted levels and there is no indication that the department will exceed its budget.

## Attachments

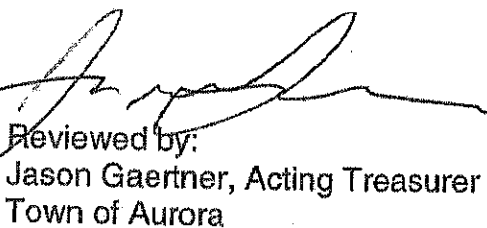
Operating Results for the Three Months ending March 31, 2019

## Approval

Ian Laing, Fire Chief  
Central York Fire Services



Mike Mayes, CPA, CGA, DPA  
Director, Financial Services/Treasurer  
Town of Newmarket



Reviewed by:  
Jason Gaertner, Acting Treasurer  
Town of Aurora

## Contact

For more information on this report, contact Dawn Schellenberg at 905-953-5300, ext. 2104 or via e-mail at [dschellenberg@newmarket.ca](mailto:dschellenberg@newmarket.ca)

**CENTRAL YORK FIRE SERVICES**  
**OPERATING RESULTS**  
For the Three Months Ending March 31, 2019

OBJECT ACCOUNTS	2018	2019 YTD (March 31, 2019)				2019 FULL YEAR BUDGET \$
	ACTUAL	ACTUAL	BUDGET	VARIANCE		
	\$	\$	\$	\$	%	
Expenses						
4011 Management Salaries	634,370	146,275	151,821	5,546	3.65%	657,887
4021 Regular Salaries & Wages	14,889,721	3,428,038	3,700,111	272,073	7.35%	15,991,105
4024 Standby/Callback	24,874	-	-	-	n/a	35,622
4025 Overtime	150,906	22,593	51,373	28,780	56.02%	205,493
4026 Lieu Time Paid	728,491	2,059	-	(2,059)	n/a	723,032
4028 WSIB Reimbursements	(59,301)	(33,242)	-	33,242	n/a	-
4031 Casual/Seasonal Wage	18,992	46	6,490	6,444	99.29%	28,125
4081 Payroll Allocations	27,785	-	-	-	n/a	-
4109 Direct Payroll Benefits	4,813,996	1,047,033	1,191,630	144,597	12.13%	5,163,733
Sub Total Salaries and Benefits	21,229,832	4,612,803	5,101,425	488,622	9.58%	22,804,997
4216 Stationery & Office Supplies	14,554	2,416	3,825	1,409	36.84%	15,300
4217 Photocopier Lease & Supplies	4,890	1,228	1,912	684	35.76%	7,650
4219 Emergency Mgmt. Materials	1,313	-	1,020	1,020	100.00%	4,080
4229 Janitorial Supplies	27,583	5,436	5,100	(336)	(6.59%)	20,400
4231 Machine Oil & Fuel	130,854	24,134	26,775	2,641	9.86%	107,100
4261 Uniforms, Clothing	120,896	12,130	35,445	23,315	65.78%	141,780
4269 Misc.	10,079	2,156	2,751	595	21.65%	11,000
4272 Vehicle Repairs & Maintenance	460,649	90,926	120,876	29,950	24.78%	483,500
4273 Building Repairs & Maintenance	157,142	26,847	30,600	3,753	12.27%	122,400
4278 Equipment Repairs & Maintenance	117,060	15,140	31,492	16,352	51.93%	125,970
4278 Radio Equipment Maintenance	35,536	735	8,925	8,190	91.76%	35,700
4299 Capital Acquisitions	42,498	10,265	17,484	7,219	41.29%	69,940
4303 Cell Phone	25,780	4,981	7,659	2,678	34.97%	30,633
4311 Hydro	73,982	24,429	32,178	7,749	24.08%	128,713
4321 Heat	35,534	12,379	11,475	(904)	(7.88%)	45,900
4331 Water	17,699	5,501	3,825	(1,676)	(43.81%)	15,300
4404 Consulting Services	3,000	-	15,300	15,300	100.00%	61,200
4425 Education/Corporate Tuition Assist.	3,089	-	2,167	2,167	100.00%	8,670
4462 Fire Prevention	35,319	723	7,140	6,417	89.88%	28,560
4462 Fire Prevention - Public education	10,070	5,353	2,550	(2,803)	(109.92%)	10,200
4463 Fire Investigation	1,914	91	637	546	85.70%	2,550
4464 Association Allowance	3,000	-	750	750	100.00%	3,000
4465 Dispatch Service	463,989	-	-	-	n/a	454,500
4466 Wellness Program	24,586	-	36,249	36,249	100.00%	145,000
4471 Mileage/Parking/Tolls	2,014	277	765	488	63.81%	3,060
4474 Medical oversight	16,989	924	5,001	4,077	81.53%	20,000
4474 Training	157,289	10,626	25,500	14,874	58.33%	102,000
4478 Conferences & Seminar Fees	16,723	5,827	7,012	1,185	16.90%	28,050
4511 Street Snowploughing Contract	4,202	707	7,140	6,433	90.09%	10,200
4662 Contingency Account	62,883	5,860	11,475	5,615	48.93%	45,900
4667 Property lease	30,000	7,650	7,650	-	0.00%	30,600
Support cost allocation	964,508	275,461	282,054	6,593	2.34%	1,128,224
4911 Transfer to Capital	-	-	-	-	n/a	-
4936 Asset Replacement Fund	1,099,600	324,900	324,901	1	0.00%	1,299,600
Total Expenses	25,405,056	5,489,905	6,179,058	689,153	11.15%	27,551,677
Revenues						
7419 - Other Grant	7,113	-	-	-	n/a	-
7431 Fire Dept. Recoveries	308,756	22,038	81,709	(59,671)	-73.03%	326,836
7471 Misc. Charges	19,432	1,347	4,431	(3,084)	(69.60%)	10,000
Total Revenues	335,301	23,385	86,140	(62,755)	-72.85%	336,836
Net Expenditure Before Transfers	25,069,755	5,466,520	6,092,918	626,398	10.28%	27,214,841
Transfers to/(from) Reserve Fund						
4922 Transfer to Reserve Fund	-	-	-	-	n/a	-
4923 Transfer to Reserve	437,314	-	-	-	n/a	-
7542 From Reserve Fund	-	-	-	-	n/a	-
Net Expenditure	25,507,069	5,466,520	6,092,918	626,398	10.28%	27,214,841
Newmarket's share (2019- 58.9%; 2018-59.35 %)	15,448,270	3,219,780	3,588,729	371,767	10.36%	16,152,008
Aurora's share (2019 - 41.1%; 2018 - 40.65 %)	10,058,799	2,246,740	2,504,189	254,631	10.17%	11,062,833
	25,507,069	5,466,520	6,092,918	626,398	10.28%	27,214,841