



## CENTRAL YORK FIRE SERVICES

August 17, 2015

### JOINT CENTRAL YORK FIRE SERVICES AND CORPORATE SERVICES REPORT - FINANCIAL SERVICES 2015-40

**TO:** Joint Council Committee

**SUBJECT:** 2015 Central York Fire Services Budget Report - Second Quarter

**ORIGIN:** Central York Fire Services – Fire Chief  
Director, Financial Services/Treasurer

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#### RECOMMENDATION

**THAT** Joint CYFS/Corporate Services Report – Financial Services 2015-40 dated August 17, 2015 regarding the 2015 CYFS Budget Report-Second Quarter be received for information purposes.

#### COMMENTS

##### **Purpose**

This report is to provide the JCC with the 2015 operating and capital results for Central York Fire Services for the period ending June 30, 2015.

##### **Budget Impact**

At this point, a surplus is projected for 2015. This would be in the \$100,000 to \$300,000 range.

##### **Summary**

In operating, CYFS net expenditures to the end of June 30, 2015 were \$320,000 lower than the year-to-date budget. This is the result of two new positions (Assistant Deputy Chief and Training Officer) which were approved in the 2015 budget and have not yet been filled.

**BACKGROUND**

This report is to provide the JCC with the 2015 operating and capital results for Central York Fire Services for the period ending June 30, 2015.

***Operating***

2015 budgeted revenues total \$273,530. Year-to-date revenues were \$28,558, as most of the fire recoveries – retainer fees from King and Whitchurch-Stouffville - are not received until the end of the year. At this point in time, there is no indication that the budgeted revenue will not be met.

2015 budgeted expenses total \$23,301,321, excluding a \$43,000 net transfer to reserve fund. Year-to-date expenses stood at \$10,638,431 compared to a budget of \$10,943,219. Salaries and benefits were currently \$206,965 under budget, as the two new approved positions in the 2015 budget for Assistant Deputy Chief and Training Officer have not yet been filled. These, and other savings, may be partially offset by additional overtime costs. CYFS is currently experiencing a higher than normal amount of sick leave. However, a 2015 surplus in the \$100,000 to \$300,000 range is projected. The 3<sup>rd</sup> quarter results will further refine the numbers. Unless otherwise directed, this surplus would be transferred to the CYFS reserve fund consistent with past practice.

Attached is a summary of the second quarter operating results for Central York Fire Services.

***Capital***

The 2015 capital budget, including carryovers, totalled \$1,318,966. An amount of \$111,483 was spent by the end of the second quarter 2015, mainly for replacement of fire fighter equipment. A large component of this capital budget is earmarked for the replacement of an aerial device (\$900,000) which may be subject to higher than anticipated currency exchange as the potential suppliers are all located in the United States.

***Reserves***

As at June 30, 2015, the two municipalities had the following reserves for Fire Services:

CYFS Reserve Fund	Joint	\$ 883,785
Asset Replacement Fund (ARF)	Joint	\$ 149,111
Development Charges	Aurora	\$ 1,177,111
	Newmarket	\$ 473,241

## IMPACT ON THE MASTER FIRE PLAN

This report is for information purposes and has no impact on the Master Fire Plan.

## CONSULTATION

There has been consultation between the Finance staff of both Aurora and Newmarket.

## BUDGET IMPACT

At this point, a surplus is projected for 2015. This would be in the \$100,000 to \$300,000 range.

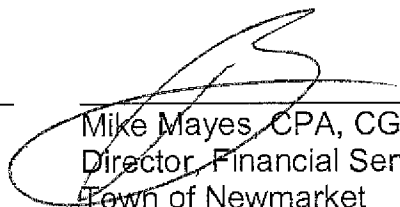
The 3rd quarter results will further refine the numbers. Unless otherwise directed, this surplus would be transferred the CYFS reserve fund, consistent with past practice.

## CONTACT

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Town of Newmarket

Reviewed by:



Dan Elliott, Director  
Corporate & Financial Services/Treasurer  
Town of Aurora

MM:FW/nh

Attachment: CYFS Operating Results – for the twelve months ending December 31, 2014 (1 pg.)

**CENTRAL YORK FIRE SERVICES  
OPERATING RESULTS  
For the Six Months Ending June 30, 2015**

OBJECT ACCOUNTS	2014	2015 YTD (June 30, 2015)				2015 FULL YEAR BUDGET \$	2015 REMAINING BUDGET \$
	ACTUAL \$	ACTUAL \$	BUDGET \$	VARIANCE favourable/(unfavourable)			
				\$	%		
<b>Expenses</b>							
4011 Management Salaries	464,568	234,591	233,871	(720)	-0.31%	471,619	237,028
4021 Regular Salaries & Wages	13,079,779	6,721,372	6,797,841	76,469	1.12%	13,708,354	6,986,982
4024 Standby/Callback	53,153	-	42,647	42,647	100.00%	86,000	86,000
4025 Overtime	175,045	92,335	109,096	16,761	15.36%	220,000	127,665
4026 Lieu Time Paid	603,585	4,181	-	(4,181)	n/a	617,000	612,819
4028 WSIB Reimbursements	(22,668)	(38,647)	-	38,647	n/a	-	38,647
4031 Casual/Seasonal Wage	39,916	95	5,951	5,856	98.41%	12,000	11,905
4035 Regular Part-Time Wages	21,031	16,384	-	(16,384)	n/a	-	(16,384)
4106 Workers' Compensation	93,504	46,752	46,366	(386)	-0.83%	93,500	46,748
4109 Direct Payroll Benefits	4,170,680	2,049,820	2,098,077	48,256	2.30%	4,373,613	2,323,793
<b>Sub Total Salaries and Benefits</b>	<b>18,678,593</b>	<b>9,126,883</b>	<b>9,333,848</b>	<b>206,965</b>	<b>2.22%</b>	<b>19,582,086</b>	<b>10,455,203</b>
4213 Licences	656	-	-	-	n/a	-	-
4216 Stationery & Office Supplies	13,751	6,910	7,500	590	7.87%	15,000	8,090
4217 Photocopier Lease & Supplies	6,930	703	2,501	1,798	71.90%	5,000	4,297
4219 Emergency Mgmt. Materials	3,369	-	1,999	1,999	100.00%	4,000	4,000
4229 Janitorial Supplies	13,573	11,720	10,001	(1,719)	(17.18%)	20,000	8,280
4232 Fuel for Vehicles	103,445	45,727	60,000	14,273	23.79%	120,000	74,273
4261 Uniforms, Clothing	110,521	86,231	57,499	(28,732)	(49.97%)	115,000	28,769
4269 Misc.	12,070	4,544	4,001	(543)	(13.57%)	8,000	3,456
4272 Vehicle Repairs & Maintenance	304,043	155,070	152,325	(2,745)	(1.80%)	304,656	149,586
4273 Building Repairs & Maintenance	132,198	50,989	50,850	(139)	(0.27%)	101,700	50,711
4278 Equipment Repairs & Maintenance	114,670	54,990	57,499	2,509	4.36%	115,000	60,010
4278 Radio Equipment Maintenance	-	-	12,499	12,499	100.00%	25,000	25,000
4299 Capital Acquisitions	68,466	22,680	33,499	10,819	32.30%	67,000	44,320
4303 Cell Phone	19,727	8,426	10,001	1,575	15.74%	20,000	11,574
4311 Hydro	80,712	48,905	45,000	(3,905)	(8.68%)	90,000	41,095
4321 Heat	28,444	29,037	26,501	(2,536)	(9.57%)	53,000	23,963
4331 Water	11,257	8,046	8,501	455	5.36%	17,000	8,954
4404 Consulting Services	38,942	9,302	30,000	20,698	68.99%	60,000	50,698
4425 Education/Corporate Tuition Assist.	764	994	5,501	4,507	81.93%	11,000	10,006
4462 Fire Prevention	27,585	11,477	11,501	24	0.21%	23,000	11,523
4463 Fire Investigation	1,329	122	2,250	2,128	94.57%	4,500	4,378
4464 Association Allowance	3,000	3,000	1,500	(1,500)	(100.00%)	3,000	-
4465 Dispatch Service	427,106	-	-	-	n/a	505,000	505,000
4466 Wellness Program	14,783	11,278	72,499	61,221	84.44%	145,000	133,722
4471 Mileage/Parking/Tolls	2,400	1,192	1,301	109	8.39%	2,600	1,408
4474 Training	60,228	34,880	47,501	12,621	26.57%	95,000	60,120
4478 Conferences & Seminar Fees	19,178	12,564	9,750	(2,814)	(28.86%)	19,500	6,936
4511 Street Snowploughing Contract	9,802	8,314	7,893	(421)	(5.33%)	11,275	2,961
4662 Contingency Account	237,142	27,446	22,500	(4,946)	(21.98%)	45,000	17,554
4666 Vehicle Lease	-	-	-	-	n/a	-	-
Support cost allocation	832,431	428,702	428,699	(3)	(0.00%)	857,404	428,702
4911 Transfer to Capital	20,600	3,300	3,300	-	0.00%	6,600	3,300
4936 Asset Replacement Fund	850,000	425,000	425,000	0	0.00%	850,000	425,000
<b>Total Expenses</b>	<b>22,247,716</b>	<b>10,638,431</b>	<b>10,943,219</b>	<b>304,788</b>	<b>2.79%</b>	<b>23,301,321</b>	<b>12,662,890</b>
<b>Revenues</b>							
7431 Fire Dept. Recoveries	254,815	24,907	-	24,907	n/a	258,530	233,623
7471 Misc. Charges	8,888	3,651	7,500	(3,849)	(51.32%)	15,000	11,349
<b>Total Revenues</b>	<b>263,703</b>	<b>28,558</b>	<b>7,500</b>	<b>21,058</b>	<b>280.78%</b>	<b>273,530</b>	<b>244,972</b>
<b>Net Expenditure Before Transfers</b>	<b>21,984,013</b>	<b>10,609,872</b>	<b>10,935,719</b>	<b>325,847</b>	<b>2.98%</b>	<b>23,027,791</b>	<b>12,417,919</b>
<b>Transfers to/(from) Reserve Fund</b>							
4922 Transfer to Reserve Fund	65,009	27,500	27,500	0	0.00%	55,000	27,500
7542 From Reserve Fund	-	-	(6,000)	(6,000)	100.00%	(12,000)	(12,000)
<b>Net Expenditure</b>	<b>22,049,022</b>	<b>10,637,372</b>	<b>10,957,219</b>	<b>319,847</b>	<b>2.92%</b>	<b>23,070,791</b>	<b>12,433,419</b>
Newmarket's share(2015-59.77%; 2014- 60.05%)	13,822,005	6,357,957	6,549,130	191,172	2.92%	23,070,791	7,466,268
Aurora's share(2015-40.23%; 2014 - 39.95%)	8,227,017	4,279,415	4,408,089	128,674	2.92%	-	4,967,151
	<b>22,049,022</b>	<b>10,637,372</b>	<b>10,957,219</b>	<b>319,847</b>	<b>2.92%</b>	<b>23,070,791</b>	<b>12,433,419</b>