



CENTRAL YORK FIRE SERVICES

CYFS First Quarter Report 2021 Fire Services Report

Report Number: JCC-2021-04
To: Joint Council Committee
Author: Anita Gibson, Sr. Financial Analyst
Meeting Date: Tuesday, May 4, 2021

Recommendations

1. That Fire Services Report JCC-2021-04 entitled CYFS First Quarter Report 2021 dated May 4, 2021 be received for information.

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, 2021.

Background

Below

Financial Impact

Net expenditures are below budget by \$966,499 at the end of the first quarter of 2021. Revenues were \$31,158 compared to a budget of \$109,876, as a result of timing.

Total expenses were \$1,044,675 below budget at the end of March. Wages and benefits are well below budget. The budget includes the hiring of the cohort of 4 additional firefighters for the new fire hall approved in 2020 budget, as well as the 4 included in the 2019 budget. The final 8 are not anticipated to be hired until sometime in 2022, to coincide with the completion of Station 4-5. Wage gapping will continue to be transferred to reserve on a quarterly basis, Q1 gapping transfer is \$281,890.

The portion of salaries recovered for employees injured at work, while they receive their full-time wages, is included in Workplace Safety & Insurance Board reimbursements (\$64,973).

Emergency Mgmt. material is over budget by \$12,434 due to pandemic related costs.

At this point in the year, vehicles repairs are below budget. This expense category has trended higher than budget in recent years and will be watched closely. The majority of the other variances are due to timing.

The wellness program is still on hold, pending the selection of a new provider.

The following chart summarizes the significant variances:

Line items	Actual	Budget	Variance
Salaries and Benefits	\$ 4,616,058	\$5,464,743	\$ 848,685
Emergency Mgmt Materials	13,655	1,221	(12,434)
Uniforms, Clothing	13,040	34,203	21,163
Vehicle Repairs & Maintenance	98,108	123,292	25,184
Equipment Repairs & Maintenance	17,645	34,212	16,567
Consulting Services	0	27,310	27,310
Wellness Program	1,234	36,975	35,741
Building Repairs & Maintenance	11,575	31,893	20,318
Other	776,645	838,784	62,139
Total Expenses	\$ 5,547,959	\$ 6,592,633	\$ 1,044,674
Total Revenues	\$ (34,200)	\$ (112,375)	\$ (78,175)
Transfer to Reserve Fund	281,890	0	\$(281,890)
Net Expenditure	\$ 5,795,649	\$ 6,480,258	\$ 684,609

Conclusion

At this point, it is not possible to forecast the year-end position – surplus or deficit. Although there may be favourable variances on expenses, such as staff vacancies and delays in hiring, there may also be a challenge achieving our fire department recovery revenue target. In addition, the pandemic continues to have an impact on the financial results.

Consultation

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

Impact On The Master Fire Plan

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

Attachments

Operating Results for the Three Months ending March 31, 2021

Contact

Ian Laing, Fire Chief
Central York Fire Services

Mike Mayes, CPA, CGA, DPA
Director, Financial Services/Treasurer