



CENTRAL YORK FIRE SERVICES

October 22, 2015

JOINT CENTRAL YORK FIRE SERVICES AND CORPORATE SERVICES REPORT - FINANCIAL SERVICES 2015-50

TO: Joint Council Committee

SUBJECT: 2015 Central York Fire Services Budget Report - Third Quarter

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

RECOMMENDATION

THAT Joint CYFS/Corporate Services Report – Financial Services 2015-50 dated October 22, 2015 regarding the 2015 CYFS Budget Report-Third 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 September 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 September 30, 2015 were \$469,460 lower than the year-to-date budget. This is primarily the result of two new positions (Assistant Deputy Chief and Training Officer), which were approved in the 2015 budget and had not yet been filled. As recommended by JCC, any 2015 CYFS operating surpluses have been requested to be allocated back to each municipality based on their budgeted allocation percentage.

BACKGROUND

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

Operating

2015 budgeted revenues total \$273,530. Year-to-date revenues were \$252,453. 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 \$16,170,111 compared to a budget of \$16,653,135. Salaries and benefits were currently \$276,050 under budget, as the two new approved positions in the 2015 budget for Assistant Deputy Chief and Training Officer had not yet been filled. These, and other savings, may be partially offset by additional overtime costs due to a higher than normal amount of sick leave. However, a 2015 surplus in the \$100,000 to \$300,000 range is projected. As recommended by JCC, any 2015 CYFS operating surpluses have been requested to be allocated back to each municipality based on their budgeted allocation percentage (*Town of Newmarket Corporate Services Report-Financial Services 2015-46 recommendation #2*).

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

Capital

The 2015 capital budget, including carryovers, totalled \$1,318,966. An amount of \$249,613 was spent by the end of the third quarter 2015, mainly for replacement of light vehicles and 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 September 30, 2015, the two municipalities had the following reserves for Fire Services:

CYFS Reserve Fund	Joint	\$ 899,757
Asset Replacement Fund (ARF)	Joint	\$ 216,828
Development Charges	Aurora (exclude 2015 interest)*	\$ 1,220,231
	Newmarket	\$ 488,619

**which is allocated at year end.*

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

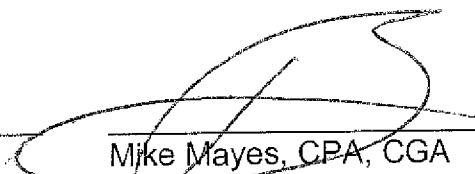
At this point, a surplus is projected for 2015. This would be in the \$100,000 to \$300,000 range.

As recommended by JCC, any 2015 CYFS operating surpluses have been requested to be allocated back to each municipality based on their budgeted allocation percentage.

CONTACT


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Town of Newmarket

Reviewed by:



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

MM:FW/ne

Attachment: CYFS Operating Results – for the nine months ending, September 30, 2015
(1 pg.)

CENTRAL YORK FIRE SERVICES
OPERATING RESULTS
For the Nine Months Ending September 30, 2015

OBJECT ACCOUNTS	2014	2015 YTD (September 30, 2015)				2015 FULL	2015
	ACTUAL	ACTUAL	BUDGET	VARIANCE		YEAR	REMAINING
	\$	\$	\$	\$	%	BUDGET	BUDGET
						\$	\$
Expenses							
4011 Management Salaries	464,568	342,340	349,348	7,008	2.01%	471,619	129,279
4021 Regular Salaries & Wages	13,079,779	10,050,584	10,158,332	107,748	1.06%	13,708,354	3,657,770
4024 Standby/Callback	53,153	-	-	-	n/a	86,000	86,000
4025 Overtime	175,045	196,776	165,000	(31,776)	-19.26%	220,000	23,224
4026 Lieu Time Paid	603,585	4,181	-	(4,181)	n/a	617,000	612,819
4028 WSIB Reimbursements	(22,668)	(47,762)	-	47,762	n/a	-	47,762
4031 Casual/Seasonal Wage	39,916	11,139	8,889	(2,250)	(25.32%)	12,000	861
4035 Regular Part-Time Wages	21,031	16,384	-	(16,384)	n/a	-	(16,384)
4106 Workers' Compensation	93,504	70,128	69,260	(868)	-1.25%	93,500	23,372
4109 Direct Payroll Benefits	4,170,680	3,070,719	3,239,710	168,991	5.22%	4,373,613	1,302,894
Sub Total Salaries and Benefits	18,678,593	13,714,489	13,990,539	276,050	1.97%	19,582,086	5,867,597
4213 Licences	656	720	-	(720)	n/a	-	(720)
4216 Stationery & Office Supplies	13,751	11,536	11,250	(286)	(2.54%)	15,000	3,464
4217 Photocopier Lease & Supplies	6,930	3,514	3,750	236	6.29%	5,000	1,486
4219 Emergency Mgmt. Materials	3,369	1,470	2,999	1,529	50.97%	4,000	2,530
4229 Janitorial Supplies	13,573	13,831	15,000	1,169	7.79%	20,000	6,169
4232 Fuel for Vehicles	103,445	68,838	90,000	21,162	23.51%	120,000	51,162
4261 Uniforms, Clothing	110,521	95,828	86,249	(9,579)	(11.11%)	115,000	19,172
4269 Misc.	12,070	6,903	6,000	(903)	(15.05%)	8,000	1,097
4272 Vehicle Repairs & Maintenance	304,043	235,424	228,489	(6,935)	(3.03%)	304,656	69,232
4273 Building Repairs & Maintenance	132,198	76,191	76,274	83	0.11%	101,700	25,509
4278 Equipment Repairs & Maintenance	114,670	90,714	86,248	(4,466)	(5.18%)	115,000	24,286
4278 Radio Equipment Maintenance	-	-	18,749	18,749	100.00%	25,000	25,000
4299 Capital Acquisitions	68,466	52,248	50,249	(1,999)	(3.98%)	67,000	14,752
4303 Cell Phone	19,727	15,041	15,000	(41)	(0.28%)	20,000	4,959
4311 Hydro	80,712	68,712	67,499	(1,213)	(1.80%)	90,000	21,288
4321 Heat	28,444	37,685	39,750	2,065	5.19%	53,000	15,315
4331 Water	11,257	10,166	12,750	2,584	20.27%	17,000	6,834
4404 Consulting Services	38,942	9,302	44,999	35,697	79.33%	60,000	50,698
4425 Education/Corporate Tuition Assist.	764	2,214	8,250	6,036	73.17%	11,000	8,786
4462 Fire Prevention	27,585	18,118	17,250	(868)	(5.03%)	23,000	4,882
4463 Fire Investigation	1,329	1,222	3,375	2,153	63.79%	4,500	3,278
4464 Association Allowance	3,000	3,000	2,250	(750)	(33.33%)	3,000	-
4465 Dispatch Service	427,106	214,291	252,500	38,209	15.13%	505,000	290,709
4466 Wellness Program	14,783	13,313	108,749	95,436	87.76%	145,000	131,687
4471 Mileage/Parking/Tolls	2,400	1,565	1,950	385	19.76%	2,600	1,035
4474 Training	60,228	39,717	71,250	31,533	44.26%	95,000	55,283
4478 Conferences & Seminar Fees	19,178	22,858	14,625	(8,233)	(56.30%)	19,500	(3,358)
4511 Street Snowploughing Contract	9,802	8,314	7,893	(421)	(5.33%)	11,275	2,961
4662 Contingency Account	237,142	47,383	33,750	(13,633)	(40.39%)	45,000	(2,383)
4666 Vehicle Lease	-	-	-	-	n/a	-	-
Support cost allocation	832,431	643,053	643,049	(4)	(0.00%)	857,404	214,351
4911 Transfer to Capital	20,600	4,950	4,950	-	0.00%	6,600	1,650
4936 Asset Replacement Fund	850,000	637,500	637,500	0	0.00%	850,000	212,500
Total Expenses	22,247,716	16,170,111	16,653,135	483,024	2.90%	23,301,321	7,131,210
Revenues							
7431 Fire Dept. Recoveries	254,815	241,203	241,203	(0)	0.00%	258,530	17,327
7471 Misc. Charges	8,888	6,686	11,250	(4,564)	(40.56%)	15,000	8,314
Total Revenues	263,703	247,889	252,453	(4,564)	-1.81%	273,530	25,641
Net Expenditure Before Transfers	21,984,013	15,922,222	16,400,682	478,460	2.92%	23,027,791	7,105,569
Transfers to/(from) Reserve Fund							
4922 Transfer to Reserve Fund	65,009	41,250	41,250	0	0.00%	55,000	13,750
7542 From Reserve Fund	-	-	(9,000)	(9,000)	100.00%	(12,000)	(12,000)
Net Expenditure	22,049,022	15,963,472	16,432,932	469,460	2.86%	23,070,791	7,107,319
Newmarket's share(2015-59.77%; 2014- 60.05%)	13,822,005	9,541,367	9,821,963	280,596	2.86%	23,070,791	4,267,945
Aurora's share(2015-40.23%; 2014 - 39.95%)	8,227,017	6,422,105	6,610,969	188,864	2.86%	-	2,839,374
	22,049,022	15,963,472	16,432,932	469,460	2.86%	23,070,791	7,107,319