



CENTRAL YORK FIRE SERVICES

CYFS Second Quarter Report 2021 Fire Services Report

Report Number: JCC-2021-09
To: Joint Council Committee
Author: Central York Fire Services – A. Gibson Sr. Financial Analyst
Meeting Date: Tuesday, September 7, 2021

Recommendations

1. That Fire Services Report JCC-2021-09 entitled CYFS Second Quarter Report 2021 dated September 7, 2021 be received; and,
2. That CYFS Second Quarter Report 2021 be received for information.

Purpose

This report is to provide the JCC with the second quarter operating and capital results for Central York Fire Services for the period ending June 30, 2021.

Background

Below

Financial Impact

Net surplus before additional transfers are below budget by \$1,453,904 at the end of the second quarter of 2021. Revenues were \$138,577 compared to a budget of \$224,751.

Total expenses were \$1,540,078 below budget at the end of June. Wages and benefits are well below budget. The budget includes the hiring of the cohort of four additional firefighters for the new fire hall approved in 2020 budget, as well as the four included in the 2019 budget. The final eight 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, the wage-gapping year-to-date is \$465,306.

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 (\$125,539).

Emergency Mgmt. material is over budget by \$31,504 due to pandemic related costs.

The wellness program is still on hold, pending the selection of a new provider. The expenses are under budget year-to-date by \$70,381. The wellness under budget total of \$70,381 was transferred to the asset replacement reserve.

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 following chart summarizes the significant variances:

Line items	Actual	Budget	Variance
Salaries and Benefits	10,547,321	11,801,640	1,254,319
Emergency Management Materials	33,946	2,442	(31,504)
Wellness Program	3,569	73,950	70,381
Consulting Services/Contingency	4,500	54,621	50,121
Building Repairs & Maintenance	42,547	63,786	21,239
Vehicle Repairs & Maintenance	219,631	246,585	26,954
Hydro	34,523	65,644	31,121
Other	1,623,329	1,740,776	117,447
Total Expenses	12,509,366	14,049,444	1,540,078
Total Revenues	(138,577)	(224,751)	(86,174)
Additional Reserve Fund Transfers	535,687	-	(535,687)
Net Surplus after additional transfers	12,906,476	13,824,693	918,217

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 Six Months ending June 30, 2021

Contact

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