



CENTRAL YORK FIRE SERVICES

March 23, 2016

JOINT CENTRAL YORK FIRE SERVICES AND CORPORATE SERVICES REPORT - FINANCIAL SERVICES 2016-15

TO: Joint Council Committee

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

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

RECOMMENDATION

THAT Joint CYFS/Corporate Services Report – Financial Services 2016-15 dated March 23, 2016 regarding the 2015 CYFS Budget Report-Fourth 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 December 31, 2015.

Budget Impact

CYFS had a surplus of \$393,015 in operating 2015. As recommended by JCC, this surplus will be allocated back to each municipality based on their budgeted allocation percentage.

Summary

In operating, CYFS had a surplus of \$393,015, mainly due to the timing of the hiring of the two newly approved positions in the 2015 budget for the Assistant Deputy Chief and a Training Officer. These, and other savings, were partially offset by additional overtime costs due to a higher than normal amount of sick leave. In capital, an amount of \$372,989 was spent by the end of 2015, mainly for the replacement of light vehicles and fire fighter equipment. The unspent budget capital will be carried over into 2016.

BACKGROUND

This report is to provide the JCC with the 2015 operating and capital results for Central York Fire Services for the period ending December 31, 2015. All figures remain unaudited at this time.

Operating

2015 budgeted revenues total \$273,530. Actual revenues were \$272,078 as miscellaneous charges were lower than budget. 2015 budgeted total expenses were \$23,301,321, excluding a \$43,000 net transfer to the reserve fund. The actual total expenses stood at \$22,894,853. Salaries and benefits were \$217,555 under budget, largely as a result of the timing of the hiring of the two newly approved positions in the 2015 budget for Assistant Deputy Chief and Training Officer. The Training Officer position was only filled in August, while the Assistant Deputy was not hired until 2016. These, and other savings, such as savings in the wellness program (delayed start) and dispatch services, were partially offset by additional overtime costs due to a higher than normal amount of sick leave. As a result, the 2015 operating had a surplus of \$393,015. As recommended by JCC, any 2015 CYFS operating surpluses have been approved 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 fourth quarter operating results for Central York Fire Services.

Capital

The 2015 capital budget, including carryovers, totalled \$1,318,966. An amount of \$372,989 was spent by the end of 2015, mainly for replacement of light vehicles and fire fighter equipment. The unspent budget will be carried over into 2016. A large component of the carryover is earmarked for the replacement of an aerial device (\$900,000) which was subject to higher than anticipated currency exchange and required additional funding of \$366,000 from reserves. All potential suppliers are located in the United States.

Reserves

As at December 31, 2015, the two municipalities had the following reserves for Fire Services:

CYFS Reserve Fund	Aurora and Newmarket	\$ 1,073,700
Asset Replacement Fund (ARF)	Aurora and Newmarket	\$ 307,469
Development Charges	Aurora	\$ 1,426,720
	Newmarket	\$ 691,608

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

There was an operating surplus of \$393,015 in 2015. As recommended by JCC, this surplus will be allocated back to each municipality based on their budgeted allocation percentage. Aurora's share will be \$158,110 while Newmarket's share will be \$234,905.

CONTACT

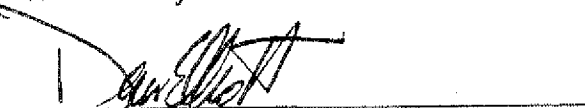
For more information on this report, contact: Dawn Schellenberg at 905-953-5300, ext. 2104 or via email dschellenberg@newmarket.ca



Ian Laing
Fire Chief
Central York Fire Services

Dawn Schellenberg, CPA, CA
Acting Director, Financial Services
Town of Newmarket

Reviewed by:



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

DS:FW/ne

Attachment: CYFS Operating Results – for the twelve months ending, December 31, 2015 (1 pg.)

CENTRAL YORK FIRE SERVICES
OPERATING RESULTS
For the Twelve Months Ending December 31, 2015

OBJECT ACCOUNTS	2014	2015 YTD (December 31, 2015)				2015 FULL YEAR BUDGET \$
	ACTUAL \$	ACTUAL \$	BUDGET \$	VARIANCE		
				favourable/(unfavourable) \$	%	
Expenses						
4011 Management Salaries	464,568	447,340	471,619	24,279	5.15%	471,619
4021 Regular Salaries & Wages	13,079,779	13,562,366	13,708,354	145,988	1.06%	13,708,354
4024 Standby/Callback	53,153	21,750	86,000	64,250	74.71%	86,000
4025 Overtime	175,045	299,194	220,000	(79,194)	-36.00%	220,000
4026 Lieu Time Paid	603,585	638,407	617,000	(21,407)	-3.47%	617,000
4028 WSIB Reimbursements	(22,668)	(64,618)	-	64,618	n/a	-
4031 Casual/Seasonal Wage	39,916	12,281	12,000	(281)	(2.34%)	12,000
4035 Regular Part-Time Wages	21,031	16,384	-	(16,384)	n/a	-
4106 Workers' Compensation	93,504	93,504	93,500	(4)	0.00%	93,500
4109 Direct Payroll Benefits	4,170,680	4,337,924	4,373,613	35,689	0.82%	4,373,613
Sub Total Salaries and Benefits	18,678,593	19,364,531	19,582,086	217,555	1.11%	19,582,086
4213 Licences	656	720	-	(720)	n/a	-
4216 Stationery & Office Supplies	13,751	15,818	15,000	(818)	(5.45%)	15,000
4217 Photocopier Lease & Supplies	6,930	7,157	5,000	(2,157)	(43.14%)	5,000
4219 Emergency Mgmt. Materials	3,369	1,793	4,000	2,207	55.17%	4,000
4229 Janitorial Supplies	13,573	18,489	20,000	1,511	7.56%	20,000
4232 Fuel for Vehicles	103,445	94,379	120,000	25,621	21.35%	120,000
4261 Uniforms, Clothing	110,521	115,402	115,000	(402)	(0.35%)	115,000
4269 Misc.	12,070	8,747	8,000	(747)	(9.33%)	8,000
4272 Vehicle Repairs & Maintenance	304,043	348,432	304,656	(43,776)	(14.37%)	304,656
4273 Building Repairs & Maintenance	132,198	120,507	101,700	(18,807)	(18.49%)	101,700
4278 Equipment Repairs & Maintenance	114,670	122,507	115,000	(7,507)	(6.53%)	115,000
4278 Radio Equipment Maintenance	-	6,882	25,000	18,118	72.47%	25,000
4299 Capital Acquisitions	68,466	64,851	67,000	2,149	3.21%	67,000
4303 Cell Phone	19,727	18,474	20,000	1,526	7.63%	20,000
4311 Hydro	80,712	86,414	90,000	3,586	3.98%	90,000
4321 Heat	28,444	44,041	53,000	8,959	16.90%	53,000
4331 Water	11,257	12,289	17,000	4,711	27.71%	17,000
4404 Consulting Services	38,942	32,810	60,000	27,190	45.32%	60,000
4425 Education/Corporate Tuition Assist.	764	2,768	11,000	8,232	74.83%	11,000
4462 Fire Prevention	27,585	26,198	23,000	(3,198)	(13.91%)	23,000
4463 Fire Investigation	1,329	1,222	4,500	3,278	72.84%	4,500
4464 Association Allowance	3,000	3,000	3,000	-	0.00%	3,000
4465 Dispatch Service	427,106	428,582	505,000	76,418	15.13%	505,000
4466 Wellness Program	14,783	21,462	145,000	123,538	85.20%	145,000
4471 Mileage/Parking/Tolls	2,400	3,888	2,600	(1,288)	(49.53%)	2,600
4474 Training	60,228	97,389	95,000	(2,389)	(2.51%)	95,000
4478 Conferences & Seminar Fees	19,178	28,895	19,500	(9,395)	(48.18%)	19,500
4511 Street Snowploughing Contract	9,802	9,647	11,275	1,628	14.44%	11,275
4662 Contingency Account	237,142	73,555	45,000	(28,555)	(63.46%)	45,000
4666 Vehicle Lease	-	-	-	-	n/a	-
Support cost allocation	832,431	857,404	857,404	0	0.00%	857,404
4911 Transfer to Capital	20,600	6,600	6,600	-	0.00%	6,600
4936 Asset Replacement Fund	850,000	850,000	850,000	0	0.00%	850,000
Total Expenses	22,247,716	22,894,853	23,301,321	406,468	1.74%	23,301,321
Revenues						
7431 Fire Dept. Recoveries	254,815	262,796	258,530	4,266	1.65%	258,530
7471 Misc. Charges	8,888	9,282	15,000	(5,718)	(38.12%)	15,000
Total Revenues	263,703	272,078	273,530	(1,452)	-0.53%	273,530
Net Expenditure Before Transfers	21,984,013	22,622,776	23,027,791	405,015	1.76%	23,027,791
Transfers to/(from) Reserve Fund						
4922 Transfer to Reserve Fund	65,009	55,000	55,000	0	0.00%	55,000
7542 From Reserve Fund	-	-	(12,000)	(12,000)	100.00%	(12,000)
Net Expenditure	22,049,022	22,677,776	23,070,791	393,015	1.70%	23,070,791
Newmarket's share(2015-59.77%; 2014- 60.05%)	13,822,005	13,554,507	13,789,412	234,905	1.70%	23,070,791
Aurora's share(2015-40.23%; 2014- 39.95%)	8,227,017	9,123,269	9,281,379	158,110	1.70%	-
	22,049,022	22,677,776	23,070,791	393,015	1.70%	23,070,791