



## CENTRAL YORK FIRE SERVICES

April 27, 2016.

### JOINT CENTRAL YORK FIRE SERVICES AND CORPORATE SERVICES REPORT - FINANCE 2016-21

TO: Joint Council Committee

SUBJECT: 2016 Central York Fire Services Budget Report – First Quarter

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

---

#### RECOMMENDATION

THAT Joint CYFS / Corporate Services Report – Financial Services – 2016-21 dated April 27, 2016 regarding the 2016 CYFS Budget Report – First Quarter be received for information purposes.

#### COMMENTS

##### **Purpose**

This report is to provide the JCC with the 2016 operating and capital results for Central York Fire Services for the period ending March 31, 2016.

##### **Budget Impact**

At this point it is too early to project the year-end results, but there is no indication that the department will exceed its budget.

##### **Summary**

In operating, CYFS net expenditures to the end of March 31, 2016 were \$214,432 lower than the year-to-date budget. This is due to wages which continue to be paid at 2015 rates pending a new collective agreement and the timing of hirings and other expenditures.

## BACKGROUND

This report is to provide the JCC with the 2016 operating and capital results for Central York Fire Services for the period ending March 31, 2016.

### *Operating*

Revenue at the end of the first quarter totalled \$13,794. Year-to-date expenses stood at \$5,170,297 compared to a budget of \$5,377,685. Salaries and benefits were \$114,791 under budget, as wages continue to be paid at 2015 rates until a new collective agreement is ratified. Offsetting this was payments made to retirees which more than offset the lower wages of the new recruits, starting at a probationary rate of 70% of a First Class firefighter when they were hired March 7. The Assistant Deputy, budgeted to be hired in 2015, only started February 22 and from that time the department has been operating short one training officer.

### *Capital*

The 2016 capital budget, including carryovers, totals \$10,503,065. To date land for a new fire station to be built in Aurora has been purchased, as well as some replacement (hose) equipment. U.S. dollars have been purchased for the replacement telesquirt and breathing apparatus which are supplied from vendors in the United States.

## IMPACT ON THE MASTER FIRE PLAN

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

## CONSULTATION

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

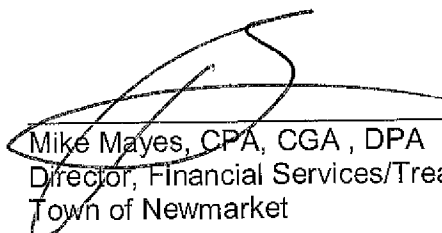
## BUDGET IMPACT

At this point, it is too early to project year-end results. Results are tracking within budgeted levels at this point and there is no indication that the department will exceed its budget.

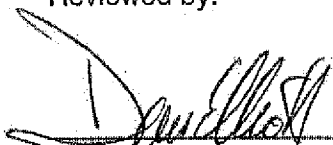
## CONTACT

For more information on this report, contact: Mike Mayes at 905-953-5300, ext. 2102 or via e-mail at [mmayes@newmarket.ca](mailto:mmayes@newmarket.ca)

  
\_\_\_\_\_  
Ian Laing, Fire Chief  
Central York Fire Services

  
\_\_\_\_\_  
Mike Mayes, CPA, CGA, DPA  
Director, Financial Services/Treasurer  
Town of Newmarket

Reviewed by:



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

DS:FW/ne

Attachment: Operating Results for the Three Months ending March 31, 2016 (1 page)

**CENTRAL YORK FIRE SERVICES  
OPERATING RESULTS  
For the Three Months Ending March 31, 2016**

OBJECT ACCOUNTS	2015	2016 YTD (March 31, 2016)				2016 FULL YEAR BUDGET	2016 REMAINING BUDGET
	ACTUAL	ACTUAL	BUDGET	VARIANCE			
	\$	\$	\$	\$	%	\$	\$
<b>Expenses</b>							
4011 Management Salaries	447,340	123,059	141,969	18,910	13.32%	615,201	492,142
4021 Regular Salaries & Wages	13,562,366	3,241,289	3,283,699	42,410	1.29%	14,191,054	10,949,765
4024 Standby/Callback	21,750	509	-	(509)	n/a	86,000	85,491
4025 Overtime	299,194	58,659	55,000	(3,659)	-6.65%	220,000	161,341
4026 Lieu Time Paid	638,407	5,718	-	(5,718)	n/a	617,000	611,282
4028 WSIB Reimbursements	(64,618)	(4,124)	-	4,124	n/a	-	4,124
4031 Casual/Seasonal Wage	12,281	110	2,769	2,659	96.01%	12,000	11,890
4035 Regular Part-Time Wages	16,384	-	-	-	n/a	-	-
4106 Workers' Compensation	93,504	23,376	21,576	(1,800)	-8.34%	93,500	70,124
4109 Direct Payroll Benefits	4,337,924	992,532	1,050,906	58,374	5.55%	4,553,930	3,561,398
<b>Sub Total Salaries and Benefits</b>	<b>19,364,531</b>	<b>4,441,128</b>	<b>4,555,919</b>	<b>114,791</b>	<b>2.52%</b>	<b>20,388,685</b>	<b>15,947,557</b>
4213 Licences	720	(44)	-	44	n/a	-	44
4216 Stationery & Office Supplies	15,818	3,049	3,750	701	18.70%	15,000	11,951
4217 Photocopier Lease & Supplies	7,157	2,113	1,251	(862)	(88.87%)	5,000	2,887
4219 Emergency Mgmt. Materials	1,793	-	999	999	100.00%	4,000	4,000
4229 Janitorial Supplies	18,489	4,569	5,499	930	16.91%	22,000	17,431
4232 Fuel for Vehicles	94,379	18,438	30,000	11,562	38.54%	120,000	101,562
4261 Uniforms, Clothing	115,402	31,462	31,251	(211)	(0.67%)	125,000	93,538
4269 Misc.	8,747	3,546	2,376	(1,170)	(49.23%)	9,500	5,954
4272 Vehicle Repairs & Maintenance	348,432	88,384	77,124	(11,260)	(14.60%)	308,500	220,116
4273 Building Repairs & Maintenance	120,507	26,974	25,425	(1,549)	(6.09%)	101,700	74,726
4278 Equipment Repairs & Maintenance	122,507	29,390	28,374	(1,016)	(3.58%)	113,500	84,110
4278 Radio Equipment Maintenance	6,882	-	6,249	6,249	100.00%	25,000	25,000
4299 Capital Acquisitions	64,851	11,699	16,749	5,050	30.15%	67,000	55,301
4303 Cell Phone	18,474	5,873	4,500	(1,373)	(30.51%)	18,000	12,127
4311 Hydro	86,414	28,366	23,001	(5,365)	(23.33%)	92,000	63,634
4321 Heat	44,041	11,978	13,752	1,774	12.90%	55,000	43,022
4331 Water	12,289	3,829	4,251	422	9.93%	17,000	13,171
4404 Consulting Services	32,810	-	15,000	15,000	100.00%	60,000	60,000
4425 Education/Corporate Tuition Assist.	2,768	-	2,751	2,751	100.00%	11,000	11,000
4462 Fire Prevention	26,198	47	6,249	6,202	99.25%	25,000	24,953
4463 Fire Investigation	1,222	-	624	624	100.00%	2,500	2,500
4464 Association Allowance	3,000	3,000	750	(2,250)	(300.00%)	3,000	-
4465 Dispatch Service	428,582	-	-	-	n/a	505,000	505,000
4466 Wellness Program	21,462	12,604	36,249	23,645	65.23%	145,000	132,396
4471 Mileage/Parking/Tolls	3,888	399	951	552	58.07%	3,800	3,401
4474 Training	97,389	(1,046)	24,249	25,295	104.31%	97,000	98,046
4478 Conferences & Seminar Fees	28,895	7,455	5,499	(1,956)	(35.57%)	22,000	14,545
4511 Street Snowploughing Contract	9,647	1,333	7,893	6,560	83.11%	11,275	9,942
4662 Contingency Account	73,555	-	11,250	11,250	100.00%	45,000	45,000
4666 Vehicle Lease	-	-	-	-	n/a	-	-
Support cost allocation	857,404	221,602	221,600	(2)	(0.00%)	886,407	664,805
4911 Transfer to Capital	6,600	1,650	1,650	-	0.00%	6,600	4,950
4936 Asset Replacement Fund	850,000	212,500	212,500	0	0.00%	850,000	637,500
<b>Total Expenses</b>	<b>22,894,853</b>	<b>5,170,297</b>	<b>5,377,685</b>	<b>207,388</b>	<b>3.86%</b>	<b>24,160,467</b>	<b>18,990,170</b>
<b>Revenues</b>							
7431 Fire Dept. Recoveries	262,796	9,914	-	9,914	n/a	258,530	248,616
7471 Misc. Charges	9,282	3,880	3,750	130	3.47%	15,000	11,120
<b>Total Revenues</b>	<b>272,078</b>	<b>13,794</b>	<b>3,750</b>	<b>10,044</b>	<b>267.85%</b>	<b>273,530</b>	<b>259,736</b>
<b>Net Expenditure Before Transfers</b>	<b>22,622,776</b>	<b>5,156,503</b>	<b>5,373,935</b>	<b>217,432</b>	<b>4.05%</b>	<b>23,886,937</b>	<b>18,730,434</b>
<b>Transfers to/(from) Reserve Fund</b>							
4922 Transfer to Reserve Fund	55,000	13,750	13,750	0	0.00%	55,000	41,250
7542 From Reserve Fund	-	-	(3,000)	(3,000)	100.00%	(12,000)	(12,000)
<b>Net Expenditure</b>	<b>22,677,776</b>	<b>5,170,253</b>	<b>5,384,685</b>	<b>214,432</b>	<b>3.98%</b>	<b>23,929,937</b>	<b>18,759,684</b>
Newmarket's share(2015-59.77%; 2016 - 59.8%)	13,554,507	3,091,811	3,220,042	128,166	3.98%	23,929,937	11,218,291
Aurora's share(2015-40.23%; 2016 - 40.2%)	9,123,269	2,078,442	2,164,643	86,266	3.99%	-	7,541,393
	<b>22,677,776</b>	<b>5,170,253</b>	<b>5,384,685</b>	<b>214,432</b>	<b>3.98%</b>	<b>23,929,937</b>	<b>18,759,684</b>