



CENTRAL YORK FIRE SERVICES

August 9, 2016

JOINT CENTRAL YORK FIRE SERVICES AND CORPORATE SERVICES REPORT - FINANCE 2016-35

TO: Joint Council Committee

SUBJECT: 2016 CYFS Budget Report – Second Quarter

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

RECOMMENDATIONS

THAT Joint CYFS / Corporate Services Report – Financial Services – 2016-35 dated August 9, 2016 regarding 2016 CYFS Budget Report – Second 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 June 30, 2016.

Budget Impact

At this point there is no indication that the department will exceed its budget.

Summary

In operating, CYFS net expenditures were \$533,410 lower than budget at the end of the second quarter. This is primarily due to wages which continue to be paid at 2015 rates pending a new collective agreement. Retroactive changes are expected upon settlement.

BACKGROUND

This report is to provide the JCC with the 2016 operating and capital results for Central York Fire Services for the period ending June 30, 2016.

Operating

Revenue at the end of the second quarter totalled \$41,227. Expenses stood at \$10,241,800 compared to a budget of \$10,747,482 for the same period. Salaries and benefits were \$477,827 under budget, as wages continue to be paid at 2015 rates until a new collective agreement is ratified. Upon settlement, retroactive adjustments are expected to eliminate this amount. Training and wellness expenses are below budget at this point, as much of the training is planned for the latter half of the year and the wellness program has been delayed. Uniforms and clothing expenses are higher than budget at this point, due mainly to the timing of expenditures for new hires (two classes of probationary firefighters) and are projected to be somewhat over budget at year-end.

Capital

The capital budget, including carryovers, totals \$10,503,065. Land for a new fire station to be built in Aurora has been purchased (February), as well as some replacement fire equipment.

IMPACT ON THE MASTER FIRE PLAN

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

CONSULTATION

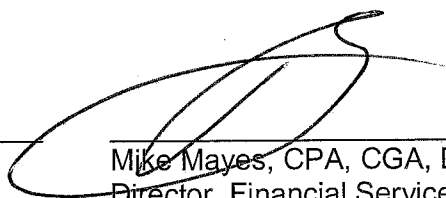
There has been consultation between the Finance staff of both Aurora and Newmarket.

BUDGET IMPACT

At this point, it is still somewhat early to project year-end results. Results are generally tracking within budgeted levels and there is no indication the budget will be exceeded.

CONTACT

For more information on this report, contact: Mike Mayes at 905-953-5300, ext. 2102 or via e-mail at 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
Financial Services - Treasurer
Town of Aurora

MM:FW/ne
Attachment

CENTRAL YORK FIRE SERVICES
OPERATING RESULTS
For the Six Months Ending June 30, 2016

OBJECT ACCOUNTS	2015	2016 YTD (June 30, 2016)				2016 FULL YEAR BUDGET	2016 REMAINING BUDGET
	ACTUAL \$	ACTUAL \$	BUDGET \$	VARIANCE favourable/(unfavourable) \$ %		\$	\$
Expenses							
4011 Management Salaries	447,340	262,065	283,938	21,873	7.70%	615,201	353,136
4021 Regular Salaries & Wages	13,562,366	6,292,601	6,567,399	274,798	4.18%	14,191,054	7,898,453
4024 Standby/Callback	21,750	509	-	(509)	n/a	86,000	85,491
4025 Overtime	299,194	102,058	110,000	7,943	7.22%	220,000	117,943
4026 Lieu Time Paid	638,407	9,325	-	(9,325)	n/a	617,000	607,675
4028 WSIB Reimbursements	(64,618)	(12,886)	-	12,886	n/a	-	12,886
4031 Casual/Seasonal Wage	12,281	4,201	5,538	1,337	24.15%	12,000	7,799
4035 Regular Part-Time Wages	16,384	-	-	-	n/a	-	-
4106 Workers' Compensation	93,504	46,752	43,152	(3,600)	-8.34%	93,500	46,748
4109 Direct Payroll Benefits	4,337,924	1,929,389	2,101,812	172,423	8.20%	4,553,930	2,624,541
Sub Total Salaries and Benefits	19,364,531	8,634,012	9,111,839	477,827	5.24%	20,388,685	11,754,673
4213 Licences	720	(44)	-	44	n/a	-	44
4216 Stationery & Office Supplies	15,818	6,331	7,500	1,169	15.58%	15,000	8,669
4217 Photocopier Lease & Supplies	7,157	3,216	2,501	(715)	(28.57%)	5,000	1,784
4219 Emergency Mgmt. Materials	1,793	543	1,999	1,456	72.82%	4,000	3,457
4229 Janitorial Supplies	18,489	7,904	10,999	3,095	28.14%	22,000	14,096
4232 Fuel for Vehicles	94,379	35,843	60,000	24,157	40.26%	120,000	84,157
4261 Uniforms, Clothing	115,402	113,686	62,501	(51,185)	(81.89%)	125,000	11,314
4269 Misc.	8,747	8,097	4,751	(3,346)	(70.43%)	9,500	1,403
4272 Vehicle Repairs & Maintenance	348,432	190,954	154,249	(36,705)	(23.80%)	308,500	117,546
4273 Building Repairs & Maintenance	120,507	74,289	50,850	(23,439)	(46.09%)	101,700	27,411
4278 Equipment Repairs & Maintenance	122,507	51,383	56,749	5,366	9.46%	113,500	62,117
4278 Radio Equipment Maintenance	6,882	-	12,499	12,499	100.00%	25,000	25,000
4299 Capital Acquisitions	64,851	36,161	33,499	(2,662)	(7.95%)	67,000	30,839
4303 Cell Phone	18,474	11,720	9,000	(2,720)	(30.22%)	18,000	6,280
4311 Hydro	86,414	55,103	46,001	(9,102)	(19.79%)	92,000	36,897
4321 Heat	44,041	18,373	27,502	9,129	33.20%	55,000	36,627
4331 Water	12,289	6,837	8,501	1,664	19.57%	17,000	10,163
4404 Consulting Services	32,810	-	30,000	30,000	100.00%	60,000	60,000
4425 Education/Corporate Tuition Assist.	2,768	-	5,501	5,501	100.00%	11,000	11,000
4462 Fire Prevention	26,198	1,664	12,499	10,835	86.68%	25,000	23,336
4463 Fire Investigation	1,222	24	1,249	1,225	98.05%	2,500	2,476
4464 Association Allowance	3,000	3,000	1,500	(1,500)	(100.00%)	3,000	-
4465 Dispatch Service	428,582	-	-	-	n/a	505,000	505,000
4466 Wellness Program	21,462	17,032	72,499	55,467	76.51%	145,000	127,968
4471 Mileage/Parking/Tolls	3,888	726	1,901	1,175	61.81%	3,800	3,074
4474 Training	97,389	21,980	48,499	26,519	54.68%	97,000	75,020
4478 Conferences & Seminar Fees	28,895	20,275	10,999	(9,276)	(84.33%)	22,000	1,725
4511 Street Snowploughing Contract	9,647	2,000	7,893	5,893	74.67%	11,275	9,275
4662 Contingency Account	73,555	49,187	22,500	(26,687)	(118.61%)	45,000	(4,187)
4666 Vehicle Lease	-	-	-	-	n/a	-	-
Support cost allocation	857,404	443,203	443,202	(1)	(0.00%)	886,407	443,204
4911 Transfer to Capital	6,600	3,300	3,300	-	0.00%	6,600	3,300
4936 Asset Replacement Fund	850,000	425,000	425,000	0	0.00%	850,000	425,000
Total Expenses	22,894,853	10,241,800	10,747,482	505,682	4.71%	24,160,467	13,918,667
Revenues							
7431 Fire Dept. Recoveries	262,796	34,994	-	34,994	n/a	258,530	223,536
7471 Misc. Charges	9,282	6,233	7,500	(1,267)	(16.89%)	15,000	8,767
Total Revenues	272,078	41,227	7,500	33,727	449.70%	273,530	232,303
Net Expenditure Before Transfers	22,622,776	10,200,572	10,739,982	539,410	5.02%	23,886,937	13,686,365
Transfers to/(from) Reserve Fund							
4922 Transfer to Reserve Fund	55,000	27,500	27,500	0	0.00%	55,000	27,500
7542 From Reserve Fund	-	-	(6,000)	(6,000)	100.00%	(12,000)	(12,000)
Net Expenditure	22,677,776	10,228,072	10,761,482	533,410	4.96%	23,929,937	13,701,865
Newmarket's share(2015-59.77%; 2016- 59.8%)	13,554,507	6,116,387	6,435,366	318,819	4.95%	14,310,102	8,193,715
Aurora's share(2015-40.23%; 2016 - 40.2%)	9,123,269	4,111,685	4,326,116	214,591	4.96%	9,619,835	5,508,150
	22,677,776	10,228,072	10,761,482	533,410	4.96%	23,929,937	13,701,865