

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 vear-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

lan 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

Color		2015	2016 YTD (June 30, 2016)				2016 FULL	2016
Expenses	OBJECT ACCOUNTS				VARIANCE			REMAINING
2011 Management Salaries 447,340 262,065 283,936 21,873 77.0% 619,201 353,13 2021 Regular Salaries & Wages 13,562,366 6,262,061 6,867,369 274,796 4,16% 141,910.47 7,894,402 2022 WSIBE Salaries & Wages 12,287 4,201 8,325 1,600 7,943 7,22% 220,003 177,94 2028 WSIBE Rembursements (64,415) 11,288 12,886 1,870 224,578 1,000 1,000 1,000 2028 WSIBE Rembursements (64,415) 11,288 12,886 1,876 1,000 1,000 1,000 1,000 2028 WSIBE Rembursements (64,415) 12,886 1,288 1,387 24,151 1,000 1,0	OBSECT ACCOUNTS			_				BUDGET \$
4021 Regular Salaries & Wages 13.682/966 6,997,399 274,798 4.18% 14,191,094 7.898,44 4026 Start Lime Paid 683,007 9.326 - (9.325) 7.22% 220,000 117,964 4026 Usa Lime Paid 683,607 9.326 - (9.325) 7.22% 220,000 117,964 4026 Usa Lime Paid 683,607 9.326 - (9.325) 7.42 4031 CassudSeasonal Wage 12,281 4,201 5.538 1,337 24,15% 12,000 7.74 4035 Regular Part-Time Wages 15,384 4,201 5.538 1,337 24,15% 12,000 4,344 405 Workers' Compensation 93,504 45,752 43,152 3,600 43,45% 40,500 4,4109 Workers' Compensation 93,504 45,752 43,152 3,600 43,45% 40,500 4,4109 Workers' Compensation 93,504 45,752 43,152 3,600 43,45% 40,500 4,4109 Direct Payrol Benefite 4,337,324 1,523,389 2,101,812 172,423 2,038,685 11,764,81 4,111,838 477,837 4,111,838 477,837 4,111,838 477,837 4,111,838 477,837 4,111,838 477,837 4,111,838	· ·					= =00/	0.45.004	050 400
ACCC StandbryCallback 21,750 509 - (609) 1/3 86,000 85,44 4025 Overfithe 298,194 102,086 110,000 7,943 7,22% 220,000 117,94 4026 User Time Paid 63,84,07 9,325 - (8,325) 1/3 12,000 177,94 12,000 17			,					
402D Covarions 2991 94 102,098 110,000 7,944 7,22% 200,000 117,000 402B Lus Time Paid 683,407 9,325 - (9,325) n/a 1 21,286 402 22,281 4,33 24,158 12,886 n/a - 12,886 402 22,886 1,33 24,158 12,886 n/a - 12,886 1,32 4,403 1,348 12,281 4,400 5,538 1,337 24,158 1,200 7,348 1,200 1,248 1,244 1,240 1,248 1,240 1,242 1,242 1,248 1,240 1,240 1,242 1,242 1,244 1,242 1,244 1,242				6,567,399				
According Acco		· · · · · · · · · · · · · · · · · · ·		110,000	, ,			
4031 Casul/Seasonal Wage				110,000				
AGS Casual/Seasonal Wage 12,281 4,201 5,588 1,337 24,18% 12,200 7,78	1						-	12,886
4035 Ragular Part-Time Wages 16,384 47,52 43,152 (3,800) 8-334 45,553,90 46,74 4106 Workers' Compensation 39,504 46,752 43,152 (3,800) 8-8,348 45,500 46,74 4106 Workers' Compensation 43,37924 1,929,389 2,101,812 172,423 8,20% 4,555,939 2,624,555 40,751 1,620,381 1,620,381 1,620,381 1,754,67 1,752 1,754,67 1,754 1				5.538			12.000	7,799
4109 Direct Payroll Benefits			-,201	- :	- 1,007	1	-,	-
Author Payroll Benefits 4,337,924 1,329,389 2,101,812 172,423 8,20% 4,553,930 2,624,554 4,553,930 4,554,554 4,554,			46,752	43,152	(3,600)		93,500	46,748
Sub Total Salaries and Benefits						8.20%	4,553,930	2,624,541
Accordance			8,634,012	9,111,839	477,827	1	20,388,685	11,754,673
4217 Photocopier Lease & Supplies 7,157 3,216 2,801 (715) (28,57%) 5,000 1,76 4219 Emregnery Mgmt Materials 1,793 543 1,999 1,456 4220 Janitorial Supplies 18,489 7,904 10,999 3,095 28,14% 22,000 14,00 4,0				- 1	1 1		_	44
4219 Emergency Mgmt Materials								
4229 Janitorial Supplies								
4222 Fuel for Vehicles 94.379 35,843 60,000 24,157 40,26% 120,000 84,154 4261 Uniforms, Clothing 115,402 113,686 82,501 (511,88) 43,661 47,72								
4281 Uniforms, Clothing								
4292 Misc. 4.771 8.097 4.751 (3.346) (70.43%) 9.500 1.4								
4272 Vehicle Repairs & Maintenance 348,432 190,954 154,249 (38,705) (23,80%) 308,500 117,54 4273 Building Repairs & Maintenance 120,507 74,289 50,850 (23,439) (48,09%) 101,700 27,44 4278 Radio Equipment Repairs & Maintenance 6,852 - 12,499 12,499 100,00% 25,000 25,000 4299 Capital Acquisitions 64,851 36,161 33,499 (26,662) (7,95%) 67,000 30,836 30,840 40,800 40						` '		
4278 Building Repairs & Maintenance 120.507 74.289 50.850 (23.439) (46.09%) 101.700 27.41 4278 Equipment Repairs & Maintenance 122.507 51.383 56.749 5.366 9.48% 113.500 62.11 4278 Radio Equipment Maintenance 6.882 - 12.499 12.499 100.00% 25.000 25.00 4299 Capital Acquisitions 64.851 36.161 33.499 (2.652) (7.95%) 67.000 30.83 4303 Cell Phone 18.474 11.720 9.000 (2.720) (30.22%) 18.000 6.28 4311 Hydro 86.414 55,103 46.001 (9.102) (19.79%) 92.000 36.88 4321 Heat 44.041 18.373 27.502 9.129 33.20% 55.000 36.88 4321 Heat 44.041 18.373 27.502 9.129 33.20% 55.000 36.88 4321 Heat 41.2289 6.837 8.501 1.664 19.57% 17.000 10.16 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 11.00 4462 Fire Prevention 1.222 24 12.499 10.835 86.88% 25.000 23.33 4463 Fire Investigation 1.222 24 12.499 10.835 86.88% 25.000 23.33 4463 Fire Investigation 1.222 24 12.499 10.805 86.89% 25.000 23.34 4471 Mileage/Parking/Tolls 3.888 72.6 1.901 1.175 61.81% 3.800 3.004 4478 Conferences & Seminar Fees 28.895 20.275 10.999 (9.276) 46.33% 22.000 75.02 4478 Conferences & Seminar Fees 28.895 20.275 10.999 (9.276) 46.33% 22.000 75.02 4478 Conferences & Seminar Fees 28.895 20.275 10.999 (9.276) 48.33% 22.000 75.02 4478 Conferences & Seminar Fees 28.895 20.275 10.999 (9.276) 48.33% 22.000 75.02 4666 Vehicle Lease								
4278 Equipment Repairs & Maintenance 122,507 51,383 56,749 5,366 9,46% 113,500 62,111 4278 Radio Equipment Maintenance 6,882 12,499 12,499 100,00% 25,000 25,000 2390 2390 2499 2								
4278 Radio Equipment Maintenance 6,882 - 12,499 12,499 100,00% 25,000								62,117
4299 Capital Acquisitions			31,000					25,000
4303 Cell Phone			36 161					30,839
4311 Hydro								6,280
4321 Heat						` '		36,897
4331 Water								36,627
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 11,000 4462 Fire Prevention 1,222 24 1,249 10,835 86,68% 25,000 23,33 4463 Fire Investigation 1,222 24 1,249 1,225 98,05% 2,500 2,47 4464 Association Allowance 3,000 3,000 1,500 (1,500) (100,00%) 3,000 4465 Dispatch Service 428,582						19.57%	17,000	10,163
4425 Education/Corporate Tuition Assist. 2,788 - 5,501 1,500 10,00% 11,000 11,000 14,62 Fire Prevention 26,198 1,664 12,499 10,835 86,68% 25,000 23,33 2463 Fire Investigation 1,222 24 1,249 1,225 98,05% 2,500 2,47 24,646 Association Allowance 3,000 3,000 1,500 (1,500) (1,000) 3,000 2,47 24,645 Dispatch Service 428,582 -			-		30,000	100.00%	60,000	60,000
A463 Fire Investigation			-]	5,501		100.00%	11,000	11,000
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4465 Dispatch Service 428,582 - n/a 505,000 505,00 4466 Wellness Program 21,462 17,032 72,499 55,467 76,51% 145,000 127,98 4471 Mileage/Parking/Tolls 3,888 726 1,901 1,175 61,81% 3,800 3,07 4474 Training 97,389 21,980 48,499 26,519 54,66% 97,000 75,02 4478 Conferences & Seminar Fees 28,895 20,275 10,999 (9,276) (84,33%) 22,000 1,72 4511 Street Snowploughing Contract 9,647 2,000 7,893 5,893 74,67% 111,275 9,27 4662 Vehicle Lease	4463 Fire Investigation	1,222						2,476
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7471 Misc. Charges 9,282 6,233 7,500 (1,267) (16.89%) 15,000 8,76 Total Revenues 272,078 41,227 7,500 33,727 449,70% 273,530 232,30 Net Expenditure Before Transfers 22,622,776 10,200,572 10,739,982 539,410 5.02% 23,886,937 13,686,36 Transfers to/(from) Reserve Fund 4922 Transfer to Reserve Fund 55,000 27,500 27,500 0 0.00% 55,000 27,50 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 13,701,86 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 8,193,71 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 5,508,18		262.706	34 004		34 004	m/a	258 530	223 536
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Transfers to/(from) 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 13,701,86 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 8,193,71 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 5,508,18	Net Expenditure Before Transfers	22,622,776	10,200,572	10,739,982	539,410	5.02%	23,886,937	13,686,365
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 13,701,860 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 8,193,710,860 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 5,508,185								
Net Expenditure 22,677,776 10,228,072 10,761,482 533,410 4.96% 23,929,937 13,701,86 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 8,193,71 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 5,508,15		55,000	27,500				'	27,500
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 8,193,71 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 5,508,15			-					(12,000)
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 5,508,15	Net Expenditure	22,677,776	10,228,072	10,761,482	533,410	4.96%	23,929,937	13,701,865
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 5,508,15		10.554.505	6 446 007	6 405 000	240 040	4 OE0/	14 340 400	8 103 71 <i>E</i>
	Aurora's Share(2015-40.23%; 2016 - 40.2%)							13,701,865