

CENTRAL YORK FIRE SERVICES
Q4-2023 OPERATING RESULTS
For the Twelve Months Ending December 31, 2023

Appendix 1

| OBJECT ACCOUNTS | 2022 | 2023 YTD (December 31, 2023) | | | | 2023 | 2024 |
|---|-------------------|------------------------------|-------------------|---|---------------|---------------------------|---------------------------|
| | ACTUAL \$ | ACTUAL \$ | BUDGET \$ | VARIANCE favourable/(unfavourable) \$ % | | FULL YEAR BUDGET \$ | FULL YEAR BUDGET \$ |
| Expenses | | | | | | | |
| 4011 Management Salaries | 667,647 | 734,608 | 684,872 | (49,736) | (7.3%) | 684,872 | 738,053 |
| 4021 Regular Salaries & Wages | 16,858,989 | 17,261,567 | 18,009,561 | 747,994 | 4.2% | 18,009,561 | 18,335,503 |
| 4024 Standby/Callback | 578 | - | - | - | n/a | - | - |
| 4025 Overtime | 323,485 | 280,338 | 286,092 | 5,754 | 2.0% | 286,092 | 301,092 |
| 4026 Lieu Time Paid | 985,177 | 996,881 | 964,166 | (32,715) | (3.4%) | 964,166 | 964,166 |
| 4028 WSIB Reimbursements | (291,137) | (158,659) | - | 158,659 | n/a | - | - |
| 4031 Casual/Seasonal Wage | 65,671 | 40,762 | 20,000 | (20,762) | (103.8%) | 20,000 | 20,000 |
| 4035 Regular Part-Time Wages | - | 2,943 | - | - | n/a | - | - |
| 4109 Direct Payroll Benefits | 5,453,815 | 5,570,486 | 5,684,340 | 113,854 | 2.0% | 5,684,340 | 5,873,589 |
| Sub Total Salaries and Benefits | 24,067,168 | 24,725,983 | 25,649,031 | 923,048 | 3.60% | 25,649,031 | 26,232,403 |
| 4216 Stationery & Office Supplies | 13,463 | 9,799 | 10,600 | 801 | 7.6% | 10,600 | 11,100 |
| 4217 Photocopier Lease & Supplies | 5,188 | 10,381 | 10,000 | (381) | -3.8% | 10,000 | 10,500 |
| 4219 Emergency Mgmt. Materials | 37,341 | 11,356 | 5,500 | (5,856) | -106.5% | 5,500 | 5,500 |
| 4229 Janitorial Supplies | 40,770 | 44,122 | 25,808 | (18,314) | -71.0% | 25,808 | 40,808 |
| 4231 Machine Oil & Fuel | 187,081 | 171,467 | 135,242 | (36,225) | -26.8% | 135,242 | 175,242 |
| 4261 Uniforms, Clothing | 94,466 | 106,169 | 125,000 | 18,831 | 15.1% | 125,000 | 127,500 |
| 4269 Misc. | 11,089 | 11,982 | 10,000 | (1,982) | -19.8% | 10,000 | 15,000 |
| 4272 Vehicle Repairs & Maintenance | 705,031 | 686,026 | 544,170 | (141,856) | -26.1% | 544,170 | 609,170 |
| 4273 Building Repairs & Maintenance | 219,832 | 244,314 | 162,571 | (81,743) | -50.3% | 162,571 | 177,571 |
| 4278 Equipment Repairs & Maintenance | 194,320 | 207,838 | 165,000 | (42,838) | -26.0% | 165,000 | 175,000 |
| 4278 Radio Equipment Maintenance | 32,445 | 36,656 | 36,153 | (503) | -1.4% | 36,153 | 37,153 |
| 4299 Capital Acquisitions | 56,936 | 66,925 | 65,039 | (1,886) | -2.9% | 65,039 | 65,039 |
| 4303 Cell Phone | 36,049 | 35,935 | 43,246 | 7,311 | 16.9% | 43,246 | 38,246 |
| 4311 Hydro | 76,337 | 69,343 | 100,000 | 30,657 | 30.7% | 100,000 | 100,000 |
| 4321 Heat | 55,399 | 49,783 | 51,318 | 1,535 | 3.0% | 51,318 | 56,318 |
| 4331 Water | 24,827 | 70,353 | 31,606 | (38,747) | -122.6% | 31,606 | 46,606 |
| 4404 Consulting Services | 29,431 | 64,394 | 60,424 | (3,970) | -6.6% | 60,424 | 60,424 |
| 4425 Education/Corporate Tuition Assist. | - | - | 8,843 | 8,843 | 100.0% | 8,843 | 8,843 |
| 4437 MTO Recoveries | 2,900 | 2,500 | 4,500 | 2,000 | 44.4% | 4,500 | 4,500 |
| 4462 Fire Prevention | 57,366 | 52,016 | 30,000 | (22,016) | -73.4% | 30,000 | 30,000 |
| 4462 Fire Prevention - Public education | 14,982 | 18,327 | 16,000 | (2,327) | -14.5% | 16,000 | 20,000 |
| 4463 Fire Investigation | 5,534 | 11 | 3,000 | 2,989 | 99.6% | 3,000 | 3,000 |
| 4464 Association Allowance | - | 6,048 | 3,000 | 3,000 | 100.0% | 3,000 | 3,000 |
| 4465 Dispatch Service | 467,480 | 458,014 | 497,296 | 39,282 | 7.9% | 497,296 | 514,796 |
| 4466 Wellness Program | 184,342 | 170,149 | 189,300 | 19,151 | 10.1% | 189,300 | 161,300 |
| 4471 Mileage/Parking/Tolls | 2,644 | 3,667 | 3,121 | (546) | -17.5% | 3,121 | 3,025 |
| 4474 Medical oversight | 15,170 | 20,465 | 20,000 | (465) | -2.3% | 20,000 | 24,000 |
| 4474 Training | 111,625 | 119,244 | 110,040 | (9,204) | -8.4% | 110,040 | 110,040 |
| 4478 Conferences & Seminar Fees | 19,936 | 29,770 | 27,808 | (1,962) | -7.1% | 27,808 | 32,808 |
| 4511 Street Snowploughing Contract | 21,650 | 20,968 | 21,404 | 436 | 2.0% | 21,404 | 23,904 |
| 4662 Contingency Account | 4,754 | 48,059 | 44,818 | (3,241) | -7.2% | 44,818 | 44,818 |
| 4661 Allowance for Doubtful Accounts | 1,898 | 67,480 | - | (67,480) | n/a | - | - |
| 4667 Property lease | 23,500 | - | - | - | n/a | - | - |
| Support cost allocation | 1,205,342 | 1,229,449 | 1,229,449 | - | 0.0% | 1,229,449 | 1,507,226 |
| 4936 Asset Replacement Fund | 1,434,600 | 1,470,465 | 1,470,465 | - | 0.0% | 1,470,465 | 1,245,562 |
| Total Expenses | 29,466,945 | 30,333,412 | 30,909,752 | 576,340 | 1.86% | 30,909,752 | 31,720,402 |
| Revenues | | | | | | | |
| 7419/7421- Grants | 25,258 | 20,879 | - | 20,879 | n/a | - | - |
| 7431 Fire Dept. Recoveries | 181,847 | 232,828 | 274,503 | (41,675) | -15.2% | 274,503 | 274,503 |
| 7432-7439 Cost Recovery Program | 157,574 | 200,426 | 100,000 | 100,426 | 100.4% | 100,000 | 100,000 |
| 7471 Misc. Charges | 9,502 | 5,988 | 10,000 | (4,012) | -40.1% | 10,000 | 10,000 |
| Total Revenues | 374,181 | 460,120 | 384,503 | 75,617 | 19.67% | 384,503 | 384,503 |
| Net Expenditures before additional transfers | 29,092,764 | 29,873,292 | 30,525,249 | 651,957 | 2.14% | 30,525,249 | 31,335,899 |
| Transfers to/(from) Reserve Fund | | | | | | | |
| Wage gapping - Station 4-5 | 609,978 | - | - | - | n/a | - | - |
| Truth & Reconciliation Day | (129,000) | - | - | - | n/a | - | - |
| Surplus/(Deficit) Transfer | (34,931) | 651,957 | - | (651,957) | n/a | - | - |
| Additional Reserve Fund Transfers | 446,047 | 651,957 | - | (651,957) | n/a | - | - |
| Net Expenditures after additional transfers | 29,538,811 | 30,525,249 | 30,525,249 | 0 | 0.00% | 30,525,249 | 31,335,899 |
| Newmarket's share (2023-58.32%; 2022-58.38%) | 17,244,758 | 17,802,325 | 17,802,325 | 0 | 0.00% | 17,802,325 | 18,271,963 |
| Aurora's share (2023-41.68%; 2022-41.62%) | 12,294,053 | 12,722,924 | 12,722,924 | 0 | 0.00% | 12,722,924 | 13,063,936 |
| | 29,538,811 | 30,525,249 | 30,525,249 | 0 | 0.00% | 30,525,249 | 31,335,899 |