



CENTRAL YORK FIRE SERVICES

Second Quarter 2024 CYFS Financial Update Fire Services Report

Report Number: JCC-2024-04
To: Joint Council Committee
Author: Central York Fire Services - Anita Gibson, Supervisor, Financial Reporting & Analysis
Meeting Date: Tuesday, September 10, 2024

Recommendations

1. That Fire Services Report JCC-2024-04 Second Quarter 2024 Financial Update dated September 10, 2024, be received for information purposes.

Purpose

This report is to provide the JCC with the Second Quarter Operating and Capital results for Central York Fire Services for the period ending June 30, 2024.

Background

JCC approved the 2024 Budget for Operating & Capital as summarized below.

Components	CYFS	Newmarket	Aurora
Operating budget	\$31,335,899	\$18,271,963	\$13,063,936
Capital Budget	\$3,356,400	\$1,957,117	\$1,399,283
Budget allocation	100%	58.31%	41.69%

Financial Impact

The net expenditures compared to the budget at the end of the second quarter of 2024 were favourable to budget by \$727,984.

Expenditures

Total expenses were \$789,166 favourable to budget which was mainly due to the following:

Wages & Benefits

Wages and benefits were below budget due to temporary vacancies. There is one executive vacant position as well as an employee on LTD.

Uniforms, Clothing

Uniform and Clothing costs are unfavourable to budget due to staff orders for yearly uniform allowance being fulfilled in the first half of the year, while there will continue to be uniform expenses during the second half of the year they will be significantly less, and this cost category is expected to align with budget by year-end.

Vehicle Repairs & Maintenance

CYFS introduced a new technology for emergency response by transitioning from hydraulic to electric extrication tools. The new technology is being funded from the 2023-2024 capital budget. The ancillary costs associated with this technology, for custom fabrication and installation, have had an impact on this budget category.

Additionally, traditional foam solutions utilized during suppression efforts, which enhance the characteristics of water have been found to contain carcinogens in the form of PFSA (per-and polyfluoroalkyl substances). CYFS has been replacing this foam solution with a non-PFAS foam solution as the opportunity presents itself. The replacement foam solution is quite expensive and contributes to the increase in this line item.

This budget category will be closely monitored for the remainder of the year, and appropriate increases will be proposed through the 2025 budget.

Building Repairs & Maintenance

Costs are unfavourable to budget due to the installation costs of a decontamination unit at Station 4-4. The purpose of this unit is to decontaminate firefighters' hard equipment such as helmets and boots after a fire. This aids in the overall health of the employees and extends the life of their personal protective equipment.

Equipment Repairs & Maintenance

Equipment Repairs & Maintenance are unfavourable to budget due to the introduction of new tactics for fighting high-rise fires. This involved the purchase of new hoses, nozzles, and appliances to outfit all of the apparatus.

This budget category will also be closely monitored for the remainder of the year, and appropriate increases will be proposed through the 2025 budget process.

Many of the other variances are due to timing.

Revenues

Total revenues are unfavourable compared to budget by \$61,182.

The cost recovery program revenues are favourable by \$5,094. Fire Recoveries are unfavourable by \$61,277 which are mainly due to the timing of the retainer payments from Whitchurch-Stouffville and King City.

2024 Capital

The 2024 Capital Budget is \$3,356,400. Expenditures of \$265,151, were incurred as of the end of June 30, 2024.

The projects included:

- Replacement of Firefighting Equipment \$91,483
- Traffic Minding/Control Upgrades \$64,258
- Truck Mounted Monitors \$42,739
- Station 4-5 remediation \$18,800
- High Rise Firefighting Equipment \$14,363

For further details on the capital expenditures, refer to Appendix 2 – Capital Results for the Six Months ending June 30, 2024.

Conclusion

At this time, the year-end forecast surplus is estimated at \$900,000. Staff will continue to provide regular financial updates throughout the year.

Consultation

There has been consultation between the Finance staff of both Aurora and Newmarket, as well as Fire Services management.

Impact On The Master Fire Plan

This report is consistent with the budget methodology set out in the 2014 Master Fire Plan.

Attachments

Appendix 1 – Operating Results for the Six Months ending June 30, 2024

Appendix 2 – Capital Results for the Six Months ending June 30, 2024

Contact

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