



CENTRAL YORK FIRE SERVICES

First Quarter 2024 CYFS Financial Update Fire Services Report

Report Number: JCC-2024-02
To: Joint Council Committee
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For Information

Purpose

This report is to provide the JCC with the First Quarter Operating and Capital results for Central York Fire Services for the period ending March 31, 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 first quarter of 2024 were favourable to budget by \$558,992.

Expenditures

Total expenses were \$592,316 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.

The majority of the variances are due to timing.

Medical oversight is over budget due to the timing of the annual support service fee payable in the first quarter of the year. The Building and Equipment repairs and maintenance expenses are higher than budget mainly due to the timing of annual maintenance requirements.

Revenues

Total revenues are unfavourable compared to budget by \$33,324.

The cost recovery program revenues are unfavourable by \$26,335. In Q1 of 2023, the cost recovery revenues were unfavourable by \$26,689 which indicates 2024 is showing similar trends as last year for the first quarter. These revenues are expected to meet budget by year-end.

2024 Capital

The total 2024 Capital Budget is \$3,356,400. Expenditures of \$68,806, were incurred as of the end of March 31, 2024.

The projects included:

- Replacement of Firefighting Equipment \$38,075
- High Rise Firefighting Equipment \$14,219
- Fire Master Plan \$8,445
- Laptops for Online and Virtual Training \$7,912
- Station 4-5 remediation \$155

For further details on the capital expenditures, refer to **Appendix 2** – Status of Capital Projects as of March 31, 2024.

Conclusion

At this time, it is too early to provide a year-end forecast. Staff will 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 – Q1 Operating Results for the Three Months ending March 31, 2024

Appendix 2 – Status of Capital Projects as of March 31, 2024

Contact

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CENTRAL YORK FIRE SERVICES
Q1-2024 OPERATING RESULTS
For the Twelve Months Ending March 31, 2024

Appendix 1

OBJECT ACCOUNTS	2023	2024 YTD (March 31, 2024)				2024
	ACTUAL \$	ACTUAL \$	BUDGET \$	VARIANCE favourable/(unfavourable)		FULL YEAR BUDGET \$
				\$	%	
Expenses						
4011 - Management Salaries	734,608	147,856	198,706	50,850	25.6%	738,053
4021 - Regular Salaries & Wages	17,261,567	4,764,603	4,919,176	154,573	3.1%	18,335,503
4024 - Standby/Callback	-	-	-	-	n/a	-
4025 - Overtime	280,338	60,802	75,273	14,471	19.2%	301,092
4026 - Lieu Time Paid	996,881	359	-	(359)	n/a	964,166
4028 - WSIB Reimbursements	(158,659)	(84,273)	-	84,273	n/a	-
4031 - Casual/Seasonal Wage	40,762	-	5,384	5,384	100.0%	20,000
4035 - Regular Part-Time Wage	-	-	-	-	n/a	-
4109 - Direct Payroll Benefits	5,570,486	1,437,213	1,581,352	144,139	9.1%	5,873,589
Sub Total Salaries and Benefits	24,725,983	6,326,559	6,779,891	453,332	6.69%	26,232,403
4216 - Stationery & Office Supplies	9,799	3,418	2,775	(643)	-23.2%	11,100
4217 - Photocopier Lease & Supplies	10,381	1,625	2,625	1,000	38.1%	10,500
4219 - Emergency Mgmt. Materials	11,356	-	1,374	1,374	100.0%	5,500
4229 - Janitorial Supplies	44,122	10,320	10,203	(117)	-1.2%	40,808
4231 - Machine Oil & Fuel	171,467	36,050	43,810	7,760	17.7%	175,242
4261 - Uniforms, Clothing	106,169	23,391	31,875	8,484	26.6%	127,500
4269 - Misc.	11,982	811	3,750	2,939	78.4%	15,000
4272 - Vehicle Repairs & Maintenance	686,026	147,048	152,292	5,244	3.4%	609,170
4273 - Building Repairs & Maintenance	244,314	45,741	44,393	(1,348)	-3.0%	177,571
4278 - Equipment Repairs & Maintenance	207,838	46,312	43,749	(2,563)	-5.9%	175,000
4278 - Radio Equipment Maintenance	36,656	161	9,288	9,127	98.3%	37,153
4299 - Capital Acquisitions	66,925	3,571	16,260	12,689	78.0%	65,039
4303 - Cell Phone	35,935	8,832	9,561	729	7.6%	38,246
4311 - Hydro	69,343	10,493	24,999	14,506	58.0%	100,000
4321 - Heat	49,783	3,613	14,079	10,466	74.3%	56,318
4331 - Water	70,353	8,359	11,652	3,293	28.3%	46,606
4404 - Consulting Services	64,394	12,756	15,105	2,349	15.5%	60,424
4425 - Education/Corp.Tuition Asstnc	-	1,728	2,211	483	21.9%	8,843
4437 - MTO Recoveries	2,500	500	1,125	625	55.6%	4,500
4462 - Fire Prevention	52,016	3,972	7,500	3,528	47.0%	30,000
4462 - Public Educ. Fire Prevention	18,327	3,992	5,001	1,009	20.2%	20,000
4463 - Fire Investigation	11	415	750	335	44.6%	3,000
4464 - Association Allowance	-	-	750	750	100.0%	3,000
4465 - Dispatch Service	458,014	-	-	-	n/a	514,796
4466 - Wellness Program	170,149	-	40,326	40,326	100.0%	161,300
4471 - Mileage/Parking/Tolls	3,667	1,247	756	(491)	-65.0%	3,025
4472 - Memberships & Subscriptions	7,474	1,948	2,001	54	2.7%	8,000
4474 - Medical Oversight	20,465	11,991	6,000	(5,991)	-99.8%	24,000
4474 - Training	119,244	13,609	27,510	13,901	50.5%	110,040
4478 - Conferences & Seminar Fees	22,296	3,464	6,201	2,737	44.1%	24,808
4511 - Street Snowploughing Contract	20,968	9,342	16,733	7,391	44.2%	23,904
4661 - Bad Debt Expense	67,480	168	-	(168)	n/a	-
4662 - Contingency Account	48,059	12,000	11,205	(795)	-7.1%	44,818
4667 - Property lease	-	-	-	-	n/a	-
5105-5109 - Support cost allocation	1,229,449	311,389	311,389	-	0.0%	1,245,562
4936 - Asset Replacement Fund	1,470,465	376,807	376,807	-	0.0%	1,507,226
Total Expenses	30,333,412	7,441,630	8,033,946	592,316	7.37%	31,720,402
Revenues						
7419 - Grants	20,879	-	-	-	n/a	-
7431 - Fire Dept. Recoveries	232,828	42,290	68,625	(26,335)	-38.4%	274,503
7432-7439 Cost Recovery Program	200,426	20,509	24,999	(4,490)	-18.0%	100,000
7471 - Misc. Charges	5,988	-	2,499	(2,499)	-100.0%	10,000
Total Revenues	460,120	62,799	96,123	(33,324)	-34.67%	384,503
Net Expenditures before additional transfers	29,873,292	7,378,831	7,937,823	558,992	7.04%	31,335,899
Transfers to/(from) Reserve Fund						
Surplus/(Deficit) Transfer	651,957	-	-	-	n/a	-
Additional Reserve Fund Transfers	651,957	-	-	-	n/a	-
Net Expenditures after additional transfers	30,525,249	7,378,831	7,937,823	558,992	7.04%	31,335,899
Newmarket's share (2024-58.31%; 2023-58.32%)	17,802,325	4,302,596	4,628,545	325,948	7.04%	18,271,963
Aurora's share (2024-41.69%; 2023-41.68%)	12,722,924	3,076,235	3,309,278	233,044	7.04%	13,063,936
	30,525,249	7,378,831	7,937,823	558,992	7.04%	31,335,899

**Central York Fire Services
Status of Capital Projects
As of March 31, 2024**

Appendix 2

Capital Project Number	Project	Year of Original Approval	Total Approved Funding	Total Expenditures to Dec. 31, 2023	2024 Budget	Total Expenditures to Mar. 31, 2024	Variance Total Expenditures vs. 2024 Budget
2119008	Master Fire Plan	2019	165,000	101,740	46,400	8,445	37,955
2122004	Fire Prevention - Fire Investigation Vehicle	2022	90,000	-	90,000	-	90,000
2116074	Station 4-5 Remediation Costs	2024	100,000	-	100,000	155	99,845
2123002	Replacement of Firefighting Equipment	2024	1,665,000	-	1,665,000	38,075	1,626,925
2123003	High Rise Firefighting Equipment	2024	20,000	-	20,000	14,219	5,781
2123004	Laptops for Online and Virtual Training	2024	10,000	-	10,000	7,912	2,088
2123006	Renovations to Station 4-1	2024	1,175,000	-	1,175,000	-	1,175,000
2124001	Training Building and Fence	2024	250,000	-	250,000	-	250,000
	TOTAL		\$ 3,225,000	\$ 101,740	\$ 3,356,400	\$ 68,806	\$ 3,287,594