



# CENTRAL YORK FIRE SERVICES

## Third Quarter 2024 CYFS Financial Update Fire Services Report

Report Number: JCC 2024-06  
To: Joint Council Committee  
Author: Central York Fire Services – Anita Gibson, Supervisor, Financial Reporting  
Meeting Date: Tuesday, December 3, 2024

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### Recommendations

1. That Fire Services Report JCC 2024-06 Third Quarter 2024 Financial Update dated December 3, 2024, be received for information purposes.

### Purpose

This report is to provide the JCC with the Third Quarter Operating and Capital results for Central York Fire Services for the period ending September 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 third quarter of 2024 were favourable to budget by \$1,010,100.

## **Expenditures**

Total expenses were \$1,079,615 favourable to budget which was mainly due to the following:

### Wages & Benefits

Wages and benefits were below budget due to temporary vacancies. Two executive positions are vacant, an employee is on LTD, and fire crews continue to be paid at 2023 rates pending a new collective agreement. Additionally, the portion of salaries recovered for employees injured at work while they receive their full-time wages is included in Workplace Safety & Insurance Board reimbursements.

### Vehicle Repairs & Maintenance

Costs are unfavourable to budget due to replacing the foam solution used in suppression efforts with a non-PFAS (per-and poly-fluoroalkyl substances) foam solution. PFSA has been found to contain carcinogens. The replacement foam solution is quite expensive and contributes to the increase in this line item. This cost increase was noted in the previous quarter.

This budget category was increased in the 2025 budget.

### Building Repairs & Maintenance

Costs are unfavourable to budget due to repairs to two furnaces at Station 4-2 and 4-4.

This budget category was increased in the 2025 budget.

### Equipment Repairs & Maintenance

Equipment Repairs & Maintenance are unfavourable to budget due to transitioning to more durable & ergonomic trauma bags for first aid to prevent straining injury for Firefighters. Another cost incurred in the third quarter was replacing end-of-life cycle rope rescue.

This budget category was increased in the 2025 budget.

### Cell Phone

Cell phone charges are unfavourable to the budget due to the inclusion of access point charges for Station 4-5. An access point provides a wireless connection point to the network.

### Fire Prevention

Fire Prevention is unfavourable to budget due to expenditures related to the Station 4-5 Open house and Ian Laing naming ceremony that occurred in September 2024.

### Memberships & Subscriptions

Memberships & Subscriptions are unfavourable to budget due to the 2024 Emergency Services Steering Committee.

### Medical Oversight

Medical oversight is unfavourable to budget due to the cost for psychometric testing, CYFS introduced for the first time this testing as part of Firefighter recruitment. It was necessary to send more applicants than expected due to a high failure rate.

### Training

Training is unfavourable to budget mainly due to costs incurred for the Hazardous material technician course, which is needed to satisfy firefighting certification requirements, and the Effective Command Training course, which occurred in the third quarter of 2024.

Many of the other variances are due to timing.

### **Revenues**

Total revenues are unfavourable compared to budget by \$69,515.

The cost recovery program revenues are favourable by \$21,155.

Fire Recoveries are unfavourable by \$85,049 which is partially due to the timing of the final retainer payments. The King City final retainer payment will be invoiced in the fourth quarter of 2024.

### **2024 Capital**

The 2024 Capital Budget is \$3,356,400. The 2024 Budget for renovations to Station 4-1 is being cancelled. The project scope for these renovations has been revised and the improvements currently suggested will be covered by the 2025 Budget request of \$775,000. Cancelling the 2024 Budget for Station 4-1 renovations will reduce the total 2024 Capital budget to \$2,185,975.

Total Capital Expenditures incurred as of the end of September 30, 2024, were \$603,961. The projects with the most significant spending include:

- Hurst eDraulics \$207,251
- Replacement of Firefighting Equipment \$159,113
- Training Pickup Truck \$65,672
- Fire Strategic Plan \$51,926
- Truck Mounted Monitors \$42,739

The Fire Prevention Vehicle and the Portable Radios were delivered in the fourth quarter of 2024, we anticipate more significant costs incurred for these budgets by year-end.

2024 Capital carryover requests, if any, will be brought forward to JCC through the Preliminary Fourth Quarter Report in March 2025.

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

## **Conclusion**

At this time, the year-end forecast surplus is estimated at \$900,000. Staff will provide the Preliminary Q4 Financial Update Report in March 2025.

## **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 Nine Months ending September 30, 2024

Appendix 2 – Capital Results for the Nine Months ending September 30, 2024

## **Contact**

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