



Central York Fire Services

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First Quarter 2025 Central York Fire Services (CYFS) Financial Update Report to Joint Council Committee

Report Number: JCC-2025-07

Department(s): Financial Services , Central York Fire Services

Author(s): Anita Gibson, Supervisor, Financial Reporting & Analysis

Meeting Date: June 3, 2025

Recommendations

1. That Fire Services Report JCC-2025-07 First Quarter 2025 Central York Fire Services (CYFS) Financial Update dated June 3, 2025, be received; and,
2. That the Joint Council Committee (JCC) approve the new capital request of \$240,000 for the replacement of three Fire vehicles.

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, 2025.

Background

JCC approved the 2025 Budget for Operating & Capital as summarized below.

| Components | CYFS | Newmarket | Aurora |
|-------------------|--------------|--------------|--------------|
| Operating budget | \$32,104,739 | \$18,720,273 | \$13,384,466 |
| Capital Budget | \$7,213,200 | \$4,206,017 | \$3,007,183 |
| Budget allocation | 100% | 58.31% | 41.69% |

Quarterly Financial Update Reports will be provided to JCC throughout 2025.

Discussion

Financial Impact

2025 Operating

At the end of the First Quarter of 2025, the net expenditures compared to the budget were favourable by \$677,185.

Expenditures

Total expenses were \$719,352 favourable compared to the budget, which was mainly due to the following:

Wages & Benefits

Wages and benefits are favourable compared to the budget, mainly due to temporary vacancies and approved leave of absences.

Building Repairs & Maintenance

The Building repairs and maintenance expenses are unfavourable compared to budget, mainly due to the timing of annual maintenance requirements.

Heat & Hydro

Heat & Hydro costs vary throughout the year based on seasonal weather changes.

Revenues

Total revenues are unfavourable compared to budget by \$42,167, mainly due to the timing of retainer payments.

The cost recovery program revenues are unfavourable compared to budget by \$33,729 due to timing. Billings for motor vehicle collisions can only be completed once the associated police report becomes available, which usually takes approximately 90 days after the incident.

For further details on the operating expenditures, refer to Appendix 1 – Operating Results for the Three Months ending March 31, 2025.

2025 Capital

The 2025 Capital Budget expenditures total \$94,751, mainly for the replacement of Firefighting equipment.

Project updates:

- Training building is currently in the RFP process.
- Fire Aerial Truck (427) was requested for the 2025 Budget in order to secure the funds and start the procurement process. The lead time from procurement to delivery can take between 20-24 months, and the expected delivery date is 2027.
- Station 4-1 architecture and consulting costs are expected throughout 2025.
- Replacement of Education Van - RFP was awarded in Q1 2025, with delivery expected in Q3 2025.
- Replacement of SUV (CH45) - RFP is expected to go out in Q3 2025 when 2026 model year vehicles pricing and specifications are released, with delivery of the vehicle in Q4 2025.

The other capital project costs are expected to ramp up throughout the year.

For further details on the capital expenditures, refer to Appendix 2 – Capital Results for the Three Months ending March 31, 2025.

New Capital Request

The Deputy Fire Chief(s) and the Assistant Deputy Fire Chief currently utilize Electric Vehicles (EV) for emergency response and other related business. It is the expectation of CYFS that the Deputies respond to emergencies while they are off-duty. The Deputies need to maintain a state of readiness and often respond from their homes at all hours.

The limited range of EV vehicles hampers the ability of the Deputies to maintain an adequate charge to allow them to respond to the emergency and to travel and conduct normal business the following day. The excessive time that is required to recharge the vehicles forces the Deputies to forgo any additional travel in order to maintain a response range in their vehicles.

Additionally, the Deputies always carry their personal protective equipment in their vehicles, which is quite bulky. The current vehicles lack sufficient cargo carrying capacity to allow transportation of any additional cargo. We have also observed that during the colder months, the range of the EV vehicles depletes by 25-30%. As part of their regular duties, the Deputies are required to travel throughout their day conducting station visits, meetings with other Fire Departments, or York Region. This presents challenges when they also have to have a sufficient charge to be able to commute and be ready for emergency response. Consideration should also be given to large-scale emergencies, where a power outage would leave these vehicles inoperable.

Fire Services would like to purchase three new vehicles for Deputy Fire Chief(s) and the Assistant Deputy Fire Chief in place of the three EV vehicles. The new vehicle purchase price is estimated at \$80,000 per vehicle; the total budget request is \$240,000.

CYFS has reached out to both Newmarket & Aurora, and Newmarket has agreed to purchase the three EV vehicles for the Bylaw Enforcement team at market value.

Consultation

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

Conclusion

At this time, it is too early to provide a year-end forecast.

Impact on the Fire Plan

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

Human Resource Considerations

Not applicable.

Budget Impact

Staff will provide Quarterly Financial Update Reports to JCC throughout 2025.

Attachments

Appendix 1 – Operating Results for the Three Months ending March 31, 2025

Appendix 2 – Capital Results for the Three Months ending March 31, 2025

Approval for Submission

Andrea Tang, CPA, CA - Town of Newmarket - Director of Finance, Treasurer

Rocco Volpe, Fire Chief, Central York Fire Services

Report Contact

For more information on this report, contact info@newmarket.ca.

CENTRAL YORK FIRE SERVICES
Q1-2025 OPERATING RESULTS
For the Three Months Ending March 31, 2025

Appendix 1

| OBJECT ACCOUNTS | 2024 | 2025 YTD (March 31, 2025) | | | | 2025 |
|--|-------------------|---------------------------|------------------|---------------------------------------|----------------|---------------------------|
| | ACTUAL \$ | ACTUAL \$ | BUDGET \$ | VARIANCE favourable/(unfavourable) | | FULL YEAR BUDGET \$ |
| | | | | \$ | % | |
| Expenses | | | | | | |
| 4011 - Management Salaries | 477,485 | 190,608 | 203,875 | 13,267 | 6.5% | 757,245 |
| 4021 - Regular Salaries & Wages | 18,465,982 | 4,811,515 | 5,035,220 | 223,705 | 4.4% | 18,752,424 |
| 4024 - Standby/Callback | - | - | - | - | n/a | - |
| 4025 - Overtime | 444,327 | 65,338 | 75,273 | 9,935 | 13.2% | 301,092 |
| 4026 - Lieu Time Paid | 994,965 | - | - | - | n/a | 1,004,166 |
| 4028 - WSIB Reimbursements | (313,414) | (74,106) | - | 74,106 | n/a | - |
| 4031 - Casual/Seasonal Wage | 30,495 | - | 5,384 | 5,384 | 100.0% | 20,000 |
| 4035 - Regular Part-Time Wage | - | - | - | - | n/a | - |
| 4109 - Direct Payroll Benefits | 5,817,089 | 1,466,655 | 1,622,043 | 155,388 | 9.6% | 6,024,729 |
| Sub Total Salaries and Benefits | 25,916,927 | 6,460,010 | 6,941,795 | 481,785 | 6.94% | 26,859,656 |
| 4216 - Stationery & Office Supplies | 9,067 | 2,007 | 2,775 | 768 | 27.7% | 11,100 |
| 4217 - Photocopier Lease & Supplies | 10,181 | 701 | 2,625 | 1,924 | 73.3% | 10,500 |
| 4219 - Emergency Mgmt. Materials | 5,303 | - | 624 | 624 | 100.0% | 2,500 |
| 4229 - Janitorial Supplies | 33,268 | 10,169 | 10,203 | 34 | 0.3% | 40,808 |
| 4231 - Machine Oil & Fuel | 139,582 | 44,428 | 43,810 | (618) | -1.4% | 175,242 |
| 4261 - Uniforms, Clothing | 132,778 | 24,840 | 31,875 | 7,035 | 22.1% | 127,500 |
| 4269 - Misc. | 18,780 | 4,543 | 3,750 | (793) | -21.1% | 15,000 |
| 4272 - Vehicle Repairs & Maintenance | 702,087 | 120,409 | 166,293 | 45,884 | 27.6% | 665,166 |
| 4273 - Building Repairs & Maintenance | 249,086 | 64,843 | 51,893 | (12,950) | -25.0% | 207,571 |
| 4278 - Equipment Repairs & Maintenance | 171,818 | 45,088 | 46,248 | 1,160 | 2.5% | 185,000 |
| 4278 - Radio Equipment Maintenance | 60,282 | - | - | - | n/a | 41,153 |
| 4299 - Capital Acquisitions | 51,704 | 10,786 | 13,760 | 2,974 | 21.6% | 55,039 |
| 4303 - Cell Phone | 48,157 | 6,400 | 9,561 | 3,161 | 33.1% | 38,246 |
| 4311 - Hydro | 108,728 | 27,869 | 20,001 | (7,868) | -39.3% | 80,000 |
| 4321 - Heat | 46,098 | 16,160 | 14,079 | (2,081) | -14.8% | 56,318 |
| 4331 - Water | 62,720 | 5,668 | 12,151 | 6,483 | 53.4% | 48,606 |
| 4404 - Consulting Services | 62,072 | 18,124 | 12,606 | (5,518) | -43.8% | 50,424 |
| 4425 - Education/Corp.Tuition Asstnc | 8,963 | - | 2,211 | 2,211 | 100.0% | 8,843 |
| 4437 - MTO Recoveries | 2,000 | 1,000 | 1,125 | 125 | 11.1% | 4,500 |
| 4462 - Fire Prevention | 31,431 | 5,616 | 7,500 | 1,884 | 25.1% | 30,000 |
| 4462 - Public Educ. Fire Prevention | 21,513 | 5,573 | 5,001 | (572) | -11.4% | 20,000 |
| 4463 - Fire Investigation | 2,436 | 978 | 750 | (228) | -30.4% | 3,000 |
| 4464 - Association Allowance | 6,000 | - | 750 | 750 | 100.0% | 3,000 |
| 4465 - Dispatch Service | 490,545 | 1,450 | 128,699 | 127,249 | 98.9% | 514,796 |
| 4466 - Wellness Program | 161,685 | 3,247 | 40,326 | 37,079 | 91.9% | 161,300 |
| 4471 - Mileage/Parking/Tolls | 4,993 | - | 756 | 756 | 100.0% | 3,025 |
| 4472 - Memberships & Subscriptions | 11,623 | 1,431 | 2,001 | 570 | 28.5% | 8,000 |
| 4474 - Medical Oversight | 27,914 | 17,448 | 18,000 | 552 | 3.1% | 24,000 |
| 4474 - Training | 154,832 | 18,576 | 32,511 | 13,935 | 42.9% | 130,040 |
| 4478 - Conferences & Seminar Fees | 24,830 | 4,594 | 6,201 | 1,607 | 25.9% | 24,808 |
| 4511 - Street Snowploughing Contract | 15,936 | 4,508 | 16,733 | 12,225 | 73.1% | 23,904 |
| 4661 - Bad Debt Expense | (15,130) | - | - | - | n/a | - |
| 4662 - Contingency Account | 126,368 | 12,000 | 11,205 | (795) | -7.1% | 44,818 |
| 4667 - Property lease | - | - | - | - | n/a | - |
| 5105-5109 - Support cost allocation | 1,245,562 | 317,617 | 317,617 | - | 0.0% | 1,270,473 |
| 4936 - Asset Replacement Fund | 1,507,226 | 386,227 | 386,227 | - | 0.0% | 1,544,906 |
| Total Expenses | 31,657,364 | 7,642,310 | 8,361,662 | 719,352 | 8.60% | 32,489,242 |
| Revenues | | | | | | |
| 7419 - Grants | 5,173 | - | - | - | n/a | - |
| 7431 - Fire Dept. Recoveries | 164,814 | 34,896 | 68,625 | (33,729) | -49.1% | 274,503 |
| 7432-7439 Cost Recovery Program | 173,394 | 19,060 | 24,999 | (5,939) | -23.8% | 100,000 |
| 7471 - Misc. Charges | 1,113 | - | 2,499 | (2,499) | -100.0% | 10,000 |
| Total Revenues | 344,494 | 53,956 | 96,123 | (42,167) | -43.87% | 384,503 |
| Net Expenditures | 31,312,870 | 7,588,354 | 8,265,539 | 677,185 | 8.19% | 32,104,739 |
| Newmarket's share (2025-58.31%; 2024-58.31%) | 18,271,963 | 4,424,769 | 4,819,636 | 394,867 | 8.19% | 18,720,273 |
| Aurora's share (2025-41.69%; 2024-41.69%) | 13,063,936 | 3,163,585 | 3,445,903 | 282,318 | 8.19% | 13,384,466 |
| | 31,335,899 | 7,588,354 | 8,265,539 | 677,185 | 8.19% | 32,104,739 |

**Central York Fire Services
Capital Expenditures
As of March 31, 2025**

Appendix 2

| Capital Project Number | Project | 2025 Annual Budget | Q1 Budget | Total Expenditures | Variance Total Expenditures vs. Q1 Budget |
|------------------------|--|---------------------|---------------------|--------------------|---|
| 2122004 | Fire Prevention - Fire Investigation Vehicle | 7,000 | 1,750 | - | 1,750 |
| 2116074 | Station 4-5 Remediation Costs | 81,200 | 20,300 | - | 20,300 |
| 2123002 | Replacement of Firefighting Equipment | 610,000 | 152,500 | 73,340 | 79,160 |
| 2123002 | Portable Radios and Equipment | 150,000 | 37,500 | - | 37,500 |
| 2123002 | Traffic Minding/Control Upgrades | 124,000 | 31,000 | - | 31,000 |
| 2123002 | Training Pickup Truck | 54,000 | 13,500 | - | 13,500 |
| 2123004 | Laptops for Online and Virtual Training | 2,000 | 500 | 438 | 62 |
| 2123006 | Renovations to Station 4-1 | 775,000 | 193,750 | 9,012 | 184,738 |
| 2124001 | Training (Storage) Building and Fence | 200,000 | 50,000 | - | 50,000 |
| 2125001 | Firefighter Equipment Recruit | 30,000 | 7,500 | 3,429 | 4,071 |
| 2125002 | Bunker Gear and PPE | 100,000 | 25,000 | 3,560 | 21,441 |
| 2125003 | Training Props | 20,000 | 5,000 | - | 5,000 |
| 2125004 | Training Building/ Burn Tower | 1,800,000 | 450,000 | - | 450,000 |
| 2125005 | Station Furniture - 4-2,-3,-4 | 20,000 | 5,000 | 4,972 | 28 |
| 2125006 | Replacement of SUV (CH45) | 120,000 | 30,000 | - | 30,000 |
| 2125007 | Replacement - Education Van | 120,000 | 30,000 | - | 30,000 |
| 2125008 | Replacement of Aerial 427 | 3,000,000 | 750,000 | - | 750,000 |
| | TOTAL | \$ 7,213,200 | \$ 1,803,300 | \$ 94,751 | \$ 1,708,549 |