



Town of Newmarket
395 Mulock Drive P.O. Box 328,
Newmarket, Ontario, L3Y 4X7

Email: info@newmarket.ca | Website: newmarket.ca | Phone: 905-895-5193

CYFS Budget Report – Second Quarter 2018 Staff Report

Report Number: 2018-30

Department(s): Joint CYFS, Financial Services

Author(s): Dawn Schellenberg

Meeting Date: September 4, 2018

Recommendations

That the report entitled CYFS Preliminary Budget Report – Second Quarter dated September 4, 2018 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, 2018.

Background

See Below

Discussion

Operating

Net expenditures are below budget by \$622,597 at the end of the second quarter of 2018. Revenues were higher than budget by \$9,806. A grant in the amount of \$5,153 was received from Firehouse Subs for the purchase of carbon monoxide detectors.

Total expenses were \$612,791 below budget at the end of June. Wages and benefits are still below budget after accruing the budgeted amount for a new collective agreement. The 4 additional firefighters started in April and the IT Analyst only started in August, while the budget reflects a beginning of the year start date for all new positions. Overtime is below budget at this point, but tends to be heavier in the last half of the year when more training takes place. Vehicle repairs and maintenance are over budget by \$19,000 half way through the year. This expense category has trended higher than the budget by approximately \$100,000 in recent years and this is expected to be the case by year-end again. This is being addressed in the 2019 budget and in the Asset Management Plan.

Timing continues to be a factor in many expense categories. The contract for the wellness program has been terminated. A new vendor will need to be procured and is not expected to be in place before next year. Medical oversight expenses are higher than the annual budget after six months, as the doctor has had to make several unplanned visits due to staff availability. Better scheduling should address this in the future.

Capital

At the end of the second quarter of 2018, expenditures of \$232,389 have been incurred. As well as the purchase of equipment and bunker gear for the new recruits, thermal imaging cameras and other equipment have been replaced,

Conclusion

At this point, there is no indication that net expenditures will exceed the budget at the end of the year.

Business Plan and Strategic Plan Linkages

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

Consultation

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

Human Resource Considerations

Not applicable

Budget Impact

At this point, it is still early to project year-end results. There is no indication that net expenditures will exceed the budget at the end of the year.


Attachments

Operating Results for the Six Months ending June 30, 2018
Status of Capital Projects as at June 30, 2018


Approval



Ian Laing, Fire Chief
Central York Fire Services



for Mike Mayes, CPA, CGA, DPA
Director, Financial Services/Treasurer
Town of Newmarket



Reviewed by:
Dan Elliott, Director, Financial Services/Treasurer
Town of Aurora

Contact

For more information on this report, contact Dawn Schellenberg at 905-953-5300, ext. 2104 or via e-mail at dschellenberg@newmarket.ca

CENTRAL YORK FIRE SERVICES
OPERATING RESULTS
For the Six Months Ending June 30, 2018

OBJECT ACCOUNTS	2017	2018 YTD (June 30, 2018)				2018 FULL YEAR BUDGET \$	2018 REMAINING BUDGET \$
	ACTUAL \$	ACTUAL \$	BUDGET \$	VARIANCE			
				favourable/(unfavourable) \$	%		
Expenses							
4011 Management Salaries	615,423	315,443	320,919	5,476	1.71%	641,841	326,398
4021 Regular Salaries & Wages	14,709,172	7,471,616	7,636,115	164,499	2.15%	15,272,233	7,800,617
4024 Standby/Callback	12,283	-	-	-	n/a	86,000	86,000
4025 Overtime	170,483	67,815	100,001	32,186	32.19%	200,000	132,185
4026 Lieu Time Paid	721,585	3,823	-	(3,823)	n/a	617,000	613,177
4028 WSIB Reimbursements	(18,778)	(31,854)	-	31,854	n/a	-	31,854
4031 Casual/Seasonal Wage	20,366	1,638	10,000	8,362	83.62%	20,000	18,362
4081 Payroll Allocations	-	-	46,793	46,793	100.00%	93,583	93,583
4109 Direct Payroll Benefits	4,791,494	2,274,760	2,486,025	211,265	8.50%	4,972,051	2,697,291
Sub Total Salaries and Benefits	21,022,028	10,103,242	10,599,853	496,611	4.69%	21,902,708	11,799,466
4216 Stationery & Office Supplies	13,168	5,233	7,500	2,267	30.22%	15,000	9,767
4217 Photocopier Lease & Supplies	4,567	1,403	3,750	2,347	62.58%	7,500	6,097
4219 Emergency Mgmt. Materials	3,956	-	1,999	1,999	100.00%	4,000	4,000
4229 Janitorial Supplies	17,636	14,738	10,001	(4,737)	(47.37%)	20,000	5,262
4231 Machine Oil & Fuel	95,802	64,743	52,500	(12,243)	(23.32%)	105,000	40,257
4261 Uniforms, Clothing	146,735	62,730	69,499	6,769	9.74%	139,000	76,270
4269 Misc.	11,191	6,120	5,501	(619)	(11.25%)	11,000	4,880
4272 Vehicle Repairs & Maintenance	495,840	217,110	196,400	(20,710)	(10.54%)	392,800	175,690
4273 Building Repairs & Maintenance	146,970	68,308	60,000	(8,308)	(13.85%)	120,000	51,692
4278 Equipment Repairs & Maintenance	125,164	50,670	61,751	11,081	17.94%	123,500	72,830
4278 Radio Equipment Maintenance	17,866	-	17,501	17,501	100.00%	35,000	35,000
4299 Capital Acquisitions	61,156	29,859	30,000	141	0.47%	60,000	30,141
4303 Cell Phone	21,206	11,007	12,075	1,068	8.85%	24,150	13,143
4311 Hydro	84,379	45,221	46,249	1,028	2.22%	92,500	47,279
4321 Heat	33,720	22,803	22,500	(303)	(1.35%)	45,000	22,197
4331 Water	17,370	10,626	7,500	(3,126)	(41.68%)	15,000	4,374
4404 Consulting Services	10,840	3,000	30,000	27,000	90.00%	60,000	57,000
4425 Education/Corporate Tuition Assist.	2,459	687	4,249	3,562	83.83%	8,500	7,813
4462 Fire Prevention	29,531	16,968	13,999	(2,969)	(21.21%)	28,000	11,032
4462 Fire Prevention - Public education	-	3,349	4,999	1,650	33.00%	10,000	6,651
4463 Fire Investigation	2,309	771	1,249	478	38.26%	2,500	1,729
4464 Association Allowance	3,000	-	1,500	1,500	100.00%	3,000	3,000
4465 Dispatch Service	450,548	407	-	(407)	n/a	460,000	459,593
4466 Wellness Program	117,025	587	72,499	71,912	99.19%	145,000	144,413
4471 Mileage/Parking/Tolls	1,284	369	1,500	1,131	75.38%	3,000	2,631
4474 Medical oversight	18,784	16,661	7,500	(9,161)	(122.15%)	15,000	(1,661)
4474 Training	100,250	24,871	49,999	25,128	50.26%	100,000	75,129
4478 Conferences & Seminar Fees	28,131	5,119	13,751	8,632	62.77%	27,500	22,381
4511 Street Snowploughing Contract	2,846	2,080	7,000	4,920	70.28%	10,000	7,920
4662 Contingency Account	164,310	33,850	22,500	(11,350)	(50.44%)	45,000	11,150
4667 Property lease	30,000	15,000	15,000	-	0.00%	30,000	15,000
Support cost allocation	911,482	482,254	482,254	(0)	(0.00%)	964,508	482,254
4911 Transfer to Capital	6,600	-	-	-	n/a	-	-
4936 Asset Replacement Fund	850,000	549,800	549,800	0	0.00%	1,099,600	549,800
Total Expenses	25,048,153	11,869,587	12,482,378	612,791	4.91%	26,123,766	14,254,179
Revenues							
7419 - Other Grant		5,153	-	5,153	n/a	-	-
7431 Fire Dept. Recoveries	333,713	150,990	153,586	(2,596)	-1.69%	307,172	156,182
7471 Misc. Charges	10,788	12,248	4,999	7,249	145.01%	10,000	(2,248)
Total Revenues	344,501	168,391	158,585	9,806	6.18%	317,172	153,934
Net Expenditure Before Transfers	24,703,652	11,701,196	12,323,793	622,597	5.05%	25,806,594	14,100,245
Transfers to/(from) Reserve Fund							
4922 Transfer to Reserve Fund	71,715	-	-	-	n/a	-	-
7542 From Reserve Fund	(61,692)	-	-	-	n/a	-	-
Net Expenditure	24,713,675	11,701,196	12,323,793	622,597	5.05%	25,806,594	14,100,245
Newmarket's share(2017-59.40%; 2018- 59.35%)	14,654,876	6,944,660	7,314,171	369,511	5.05%	15,316,214	8,368,495
Aurora's share(2017-40.60%; 2018 - 40.65%)	10,058,799	4,756,536	5,009,622	253,086	5.05%	10,490,380	5,731,750
	24,713,675	11,701,196	12,323,793	622,597	5.05%	25,806,594	14,100,245

**Central York Fire Services
Status of Capital Projects
As of June 30, 2018**

Capital Project Number	Project	Total Approved Funding	Year of Original Approval	Total Expenditures to June 30, 2018	Current Balance Surplus/ (Deficit)	Proposed Budget Adjustment	Forecasted Spending			Comments
							2018	2019	2020 and later	
2117070	Bunker Gear for New Recruits	16,000	2017	15,482	518		518			Project to be closed.
2117075	Life Cycle Replacement of Bunker Gear	37,178	2017	29,780	7,398		7,398			Project on track; will be closed by year-end.
2116076	Bunker Gear Washer	25,000	2016	-	25,000			25,000		Deferred to 2019
2117073	Fire Truck Replacement - 1999 Freightliner	946,000	2017	-	946,000		946,000			Project on track and expected to be completed by year-end or early 2019.
2115001	Replacement of 1999 Telesquirt	900,000	2015	1,232,044	(332,044)	366,000	33,956			Project on track to be completed by the end of the year.
2116079	Replace Truck 97-02	800,000	2016		800,000		800,000			Project on track and expected to be completed by year-end or early 2019.
2117074	Replacement of Thermal Imaging Cameras	96,000	2017	87,274	8,726	(8,726)				Project to be closed.
2117076	Replacement of Equipment	65,000	2017	46,824	18,176	(4,514)	13,662			Project on track to be closed by year-end.
2117077	Replacement of Mobile Data Terminals, Modems, Antennas	40,000	2017	5,572	34,428		34,428			Project is on track; will be completed by year-end.
2117078	Station 4-5 Construction	2,500,000	2017	-	2,500,000			2,500,000		An additional \$4.8 Million has been requested and approved for the 2019 capital budget, allowing the project to be tendered and awarded.
2116074	Station 4-5 Design & Construction	3,000,000	2016	85,478	2,914,522	687,761	345,000	3,257,283		\$687,761 was transferred from 2116075. The architectural design phase has been completed and the project is being tendered. Aurora is managing the design and construction phases; \$85,478 has been incurred to date.
2118067	Tablets - Suppression and Prevention	19,500	2018	9,793	9,707		9,707			Project on track; will be closed by year-end.
2118068	Replace Protective Equipment	55,000	2018	33,540	21,460		21,460			Project on track; will be closed by year-end.
2118069	Protective Equipment and Uniforms - New Recruits	27,000	2018	20,934	6,066		6,066			Project on track; will be closed by year-end.
2118070	New Vehicle - Prevention	38,500	2018	-	38,500		38,500			Project on track; will be closed by year-end.
2118071	Equipment Replacement	100,000	2018	32,221	67,779		67,779			Project on track; will be closed by year-end.
2118072	New Fire Engine - Stn. 4-5	985,000	2018	-	985,000			985,000		Deferred to 2019
TOTAL		\$ 8,425,178		\$ 1,502,454	\$ 6,922,724	\$ 1,040,521	\$ 2,180,962	\$ 5,782,283	\$ -	