

# DRUMMOND NORTH ELMSLEY TAY VALLEY FIRE BOARD MINUTES

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Thursday, June 6<sup>th</sup>, 2024

6:00 p.m.

BBD&E Station – 14 Sherbrooke Street East, Perth, ON

Training Room

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## ATTENDANCE:

**Members Present:** Chair, Councillor Wayne Baker  
Vice-Chair, Ray Scissons  
Councillor John Matheson  
Councillor Paul Coutts  
Councillor Marilyn Thomas  
Councillor Greg Hallam

**Staff Present:** Greg Saunders, Fire Chief  
Angela Millar, Treasurer (D/NE Township)  
Megan Moore, Recording Secretary

**Members & Staff Absent:** None.

## 1. CALL TO ORDER

The meeting was called to order at 6:00 p.m.  
A quorum was present.

## 2. AMENDMENTS/APPROVAL OF AGENDA

i) Addition under Business: DRAFT Municipal Asset Retirement Obligations Policy.

## 3. DISCLOSURE OF PECUNIARY INTEREST AND/OR CONFLICT OF INTEREST & GENERAL NATURE THEREOF

None at this time.

#### 4. APPROVAL OF MINUTES

- i) Minutes – February 8, 2024.

**RESOLUTION # FB2024-13**

**MOVED BY:** Ray Scissons  
**SECONDED BY:** Greg Hallam

“**THAT**, the minutes of the Fire Board meeting held on February 8, 2024 be approved as presented.”

**ADOPTED**

- ii) Minutes – Confidential – February 8, 2024 - Identifiable Individual - Pay Grid Step Increase for Full-Time Fire Department Staff.

**RESOLUTION # FB2024-14**

**MOVED BY:** Paul Coutts  
**SECONDED BY:** Marilyn Thomas

“**THAT**, the confidential minutes of the Drummond/North Elmsley Tay Valley Fire Rescue Board Meeting (Closed Session - Identifiable Individual - Pay Grid Step Increase for Full-Time Fire Department Staff) held on February 8<sup>th</sup>, 2024 be approved as circulated.”

**ADOPTED**

#### 5. DELEGATIONS & PRESENTATIONS

None.

#### 6. BUSINESS

- i) **DRAFT Municipal Asset Retirement Obligations Policy – *attached, pages 7-12.***

Drummond/North Elmsley Township Treasurer Angela Millar summarized recent changes to the reporting standards regulated by the Public Sector Accounting Board (PSAB). The new regulation requires municipalities to identify, measure, and report certain costs associated with asset retirement. The group reviewed and approved the draft Municipal Asset Retirement Obligations Policy for the Fire Department.

**RESOLUTION # FB2024-15**

**MOVED BY:** Greg Hallam  
**SECONDED BY:** John Matheson

“**THAT**, the Fire Board approves the draft Municipal Asset Retirement obligations Policy as presented”.

**ADOPTED**

ii) **Wild Fire Prevention in Cottage Country.**

The group discussed the possible risks surrounding wildfires in the Fire Department's response area. The Fire Department has been actively trying to mitigate some of the risks through fire prevention messaging and activities and also requiring all residents who want to have an open-air fire to obtain a fire permit before they start a fire.

iii) **Surplus Pumpers.**

The Fire Chief recommended that the surplus pumper truck be sold on the online bidding platform Govdeals.

**RESOLUTION # FB2024-16**

**MOVED BY:** John Matheson

**SECONDED BY:** Marilyn Thomas

“**THAT**, the surplus pumper trucks be advertised on Govdeals.”

**ADOPTED**

iv) **Review of Emergency Response Calls.**

The Fire Chief provided an overview of the number of emergency response calls the Fire Department has received to date.

v) **2024 Firefighter Hours & Pay Update.**

The Fire Chief provided a cost update on the firefighter honorariums to date.

vi) **Billing Status – *attached, page 13.***

The Fire Chief provided an update on the number and type of invoices the Fire Department has sent out since the last meeting.

vii) **Financial Status Update – *attached, pages 14-23.***

The Fire Chief provided an update on the financial status of the Fire Department.

viii) **Deputy Fire Chief Update.**

**TRAINING**

- With the help of the new Training Captain for BBDE some of the last firefighters have been prepared to complete mandatory certifications. Testing is Saturday June 8, 2024 and after successful completion will be at 98.75% complete. That is 237 out of a possible 240 courses (60 Firefighters x 4 courses each).

- Training on the new BBDE pumper is almost complete and South Sherbrooke will be starting next Monday night.

#### PREVENTION

- McHappy Day was a great success and was very happy to be part of it.
- South Sherbrooke station was part of the Glen Tay Public School Fun Fair last week and BBDE Station will be attending similar events at North Elmsley and Drummond Center.
- Drummond Center School has also invited us to visit their Grade 1/2 to talk about "Firefighters are our Friends."
- Scheduled visits upcoming to Christie Lake Camp for Kids, Camp Davern, Wesleyan Camp for staff extinguisher training and a medical scenario night with the EFR from South Sherbrooke.
- This past Wednesday BBDE did a site visit to the Cornerstone Grains facility on Highway 511 and Drummond Concession 10A. Lots of great information obtained and will lead into a pre-incident planning document.

#### MISC

- Discuss the preparation of submitting proposal to Province to aid in the purchase of a new machine to wash air packs and masks. This is the next step in Cancer Prevention for our firefighters.
- Recruitment process started for the South Sherbrooke station.

#### ix) **Fire Chief Update.**

- Will be scheduling a time to meet with the new Captains to make sure they are adjusting to the new role. Each captain has a specific job they manage (training, equipment, rescue, PPE, etc.)
- Currently modifying some of the office space at BBD&E Station. The floor is being redone in the Deputy Fire Chief's office and a small Captains office was created upstairs for all the Captains to use
- Mandatory training was/is being completed by each firefighter on the new pumpers
- Calls to date for 2024 are above average. There have been quite a few car accidents this year
- Next week there is a presentation to Lanark County Council about the Rescue units. The Rescue committee is recommending that a third party be hired to review the Rescue Program
- Currently working on a committee for the Emergency Tiered Response Agreement
- This year, the Fire Department will be looking at recruiting 3 firefighters at each fire station.

#### 7. **NEW/OTHER BUSINESS**

None.

**8. IN-CAMERA**

None.

**9. NEXT MEETING DATE AND PROPOSED AGENDA ITEMS**

Next Meeting: TBD.

**10. DEFERRED ITEMS**

*\*The following items will be discussed at the next and/or future meeting:*

- *None at this time.*

**11. ADJOURNMENT**

The Board adjourned at 7:40 p.m.

  
Wayne Baker, Fire Board Chair

  
Megan Moore, Recording Secretary

# **BUSINESS**



# Drummond/North Elmsley Tay Valley Fire Rescue Draft Municipal Asset Retirement Obligations Policy

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## 1. Introduction

Recent changes to reporting standards by the Public Sector Accounting Board (PSAB) require municipalities to identify, measure, and report certain costs associated with asset retirement. Municipalities must prepare an Asset Retirement Obligation Policy that establishes guidelines to ensure compliance with the new standard PSAB 3280 – Asset Retirement Obligations.

## 2. Policy Statement

A policy governing the recording of qualifying Asset Retirement Obligations (AROs) under Public Sector Accounting Board (PSAB) Section 3280.

## 3. Purpose

To document processes by which asset retirement obligations will be recognized, measured, updated, and integrated into existing processes, and related roles and responsibilities.

## 4. Scope

- 4.1 This Policy applies to the financial reporting of Drummond/North Elmsley Tay Valley Fire Rescue, that possess assets with asset retirement obligations including:
- Assets with legal title held by Drummond/North Elmsley Tay Valley Fire Rescue;
  - Assets controlled by Drummond/North Elmsley Tay Valley Fire

- Rescue;
- c) Assets reported in any entities that are consolidated with Drummond/North Elmsley Tay Valley Fire Rescue for financial statement purposes; and
- d) Assets that have not been capitalized or recorded as tangible capital assets for financial statement purposes.

4.2 Scope of applicability is detailed in a decision tree which is attached to this Policy as Appendix A.

## 5. Legislative Authority

*Municipal Act, 2001, S.O. 2001, c. 25 (Municipal Act)*

## 6. Definitions

**Accretion expense** is the increase in the carrying amount of the liability for asset retirement obligations due to the passage of time.

**Asset retirement activities** include all activities related to an asset retirement obligation. These may include, but are not limited to:

- a) decommissioning or dismantling a tangible capital asset that was acquired, constructed or developed;
- b) remediation of contamination of a tangible capital asset created by its normal use;
- c) post-retirement activities such as monitoring; and
- d) constructing other tangible capital assets to perform post-retirement activities.

**Asset retirement cost** is the estimated amount required to retire a tangible capital asset.

**Asset retirement obligation** is a legal obligation associated with the retirement of a tangible capital asset.

**Productive use** means the tangible capital asset is held for use in the production or supply of goods and services, for rental to others, for administrative purposes, or for the development, construction, maintenance, or repair of other tangible capital assets.

**Retirement of a tangible capital asset** is the permanent removal of a tangible capital asset from service. This term encompasses sale, abandonment, or disposal in some other manner but not its temporary idling.

## 7. Administration and Accountability

7.1 The Fire Chief with direction from the Drummond/North Elmsley Tay Valley Fire Board is required to:

- a) Communicate to the Administrative Assistant/Treasurer any retirement obligations, and any changes in asset condition or retirement timelines;
- b) Assist in the preparation of cost estimates for



retirement obligations and is responsible for providing cost-effective projections of asset retirement obligations, by consulting with engineers, technicians, and others familiar with the assets and conditional assessments, collecting the relevant information required to minimize service cost, and providing the information to the Administrative Assistant/Treasurer for processing; and

c) Inform the Administrative Assistant/Treasurer of any legal or contractual obligations at the inception of any such obligation.

7.2 The Administrative Assistant/Treasurer is responsible for the development of and adherence to policies for the accounting and reporting of asset retirement obligations in accordance with Public Sector Accounting Board PS 3280. This includes responsibility for:

- a) Monitoring the application of this Policy;
- b) Managing processes within the accounting systems;
- c) Investigating issues and working with asset stewards to resolve issues;
- d) Ensuring asset management software reflects accurate asset retirement obligation costs; and
- e) Reporting asset retirement obligations in the financial statements of Drummond/North Elmsley Tay Valley Fire Rescue and other statutory financial documents.

## **8. Reporting Requirements**

8.1 The Administrative Assistant/Treasurer shall, for each fiscal year, prepare annual financial statements for Drummond/North Elmsley Tay Valley Fire Rescue in accordance with Generally Accepted Accounting Principles (GAAP) for municipalities as recommended, from time to time, by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. This includes the reporting of ARO in the annual financial statements in accordance with PSAB PS 3280.

## **9. Guiding Principles**

9.1 Existing provincial and federal laws and regulations require municipalities to take specific actions to retire certain tangible capital assets at the end of their useful lives. This includes activities such as the removal of asbestos and the retirement of landfills. Other obligations to retire tangible capital assets may arise from contracts, court judgments, or lease arrangements.

9.2 The legal obligations, including obligations created by promises made without formal consideration, associated with the retirement of tangible capital assets controlled by Drummond/North Elmsley Tay Valley Fire

Rescue, will be recognized as a liability in the books of Drummond/North Elmsley Tay Valley Fire Rescue, in accordance with PSAB PS 3280 effective January 1, 2023.

- 9.3 Asset retirement obligations result from the acquisition, construction, development, or normal use of an asset. These obligations are predictable, likely to occur, and unavoidable. Asset retirement obligations are separate and distinct from contaminated site liabilities. The liability for contaminated sites normally results from unexpected contamination exceeding the environmental standards. Asset retirement obligations are not necessarily associated with contamination.

## **10. Recognition**

- 10.1 A liability should be recognized when, as at the financial reporting date:
- a) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
  - b) the past transaction or event giving rise to the liability has occurred;
  - c) it is expected that future economic benefits will be given up; and
  - d) a reasonable estimate of the amount can be made.

Liabilities for an asset retirement obligation cannot be recognized unless all of the criteria above are satisfied.

- 10.2 The estimate of the liability would be based on requirements in existing agreements, contracts, legislation, or legally enforceable obligations, and technology expected to be used in asset retirement activities.
- 10.3 The estimate of liabilities should include costs directly attributable to asset retirement activities. Costs would include post-retirement operation, maintenance, and monitoring which are an integral part of the retirement of the tangible capital asset.
- 10.4 Directly attributable costs would include, but are not limited to, payroll and benefits, equipment and facilities, materials, legal and other professional fees, and overhead costs directly attributable to the asset retirement activity.
- 10.5 Upon initial recognition of a liability for an asset retirement obligation, Drummond/North Elmsley Tay Valley Fire Rescue will recognize an asset retirement cost by increasing the carrying amount of the related tangible capital asset (or a component thereof) by the same amount as the liability. Where the obligation relates to an asset that is no longer in service, and not providing economic benefit, or to an item not recorded by Drummond/North Elmsley Tay Valley Fire Rescue as an asset, the obligation is expensed upon recognition.

- 10.6 The capitalization thresholds applicable to the different asset categories will also be applied to the asset retirement obligations to be recognized within each of those asset categories.

### **11. Subsequent Measurement**

- 11.1 The asset retirement costs will be capitalized and amortized allocating the future costs of the retirement in a rational and systematic allocation (straight-line method) over the useful life of the tangible capital asset or a component of the asset.
- 11.2 On an annual basis, the existing asset retirement obligations will be assessed for any changes in expected cost, term to retirement, or any other changes that may impact the estimated obligation. In addition, any new obligations identified will also be assessed.

### **12. Presentation and Disclosure**

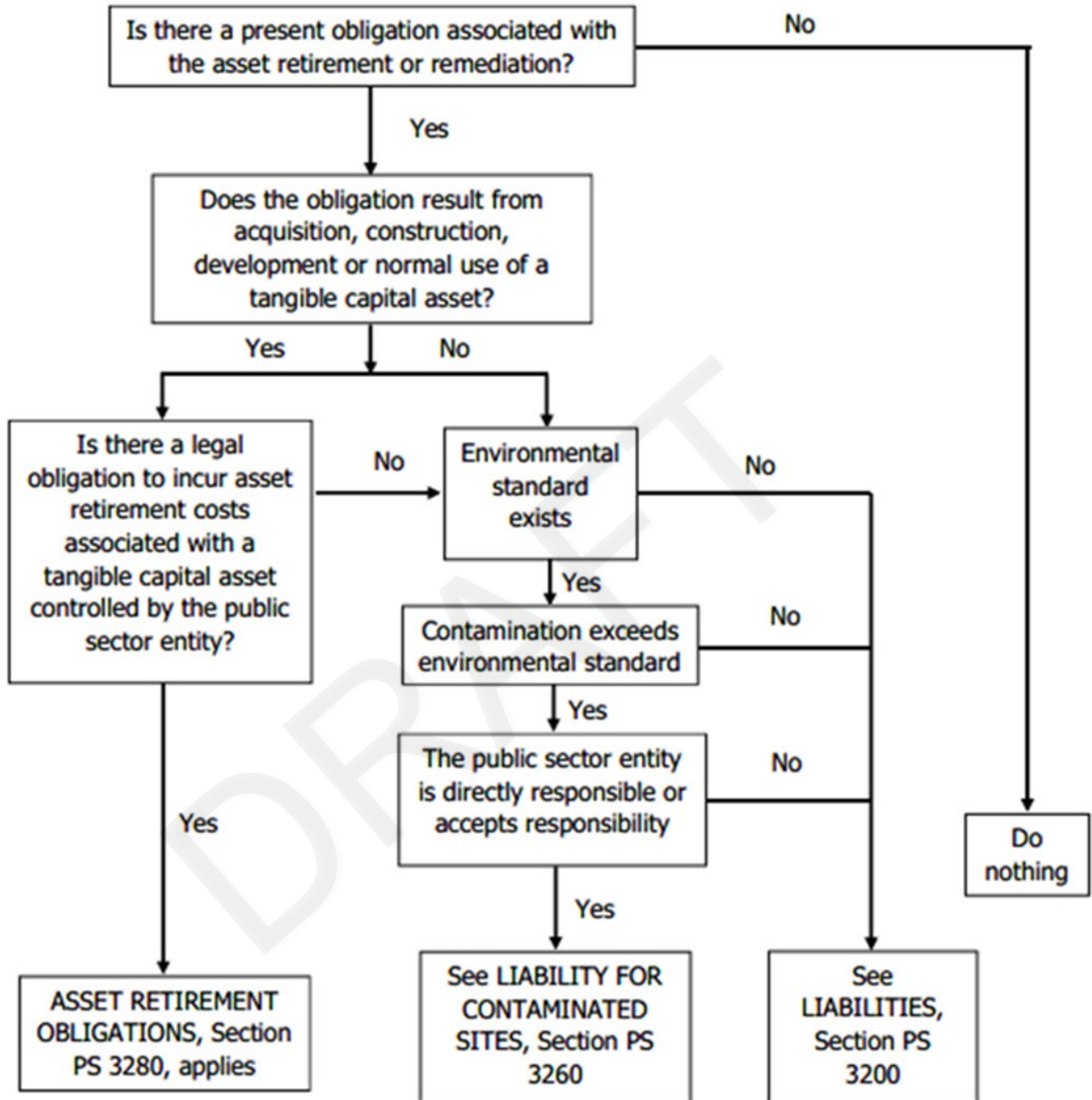
The liability for asset retirement obligations will be disclosed.

### **13. Policy Review**

This policy will be reviewed every five years, or upon the direction of the Drummond / North Elmsley Tay Valley Fire Board, or if staff identify an issue requiring a revision to occur.

Appendix A

Decision Tree – Scope of applicability



**DRUMMOND/NORTH ELSLEY TAY VALLEY FIRE RESCUE**

Billing Status 2024

**BBD&E Station**

INCIDENT No.	INCIDENT Date	TYPE OF BILL	DATE BILLED	AMOUNT BILLED	STATUS RECEIVED	Billed Hrs Rescue 1	COMMENTS
2024-B026	24-01-24	MTO	24-03-01	4,198.95			Pending MTO Approval
2024-B039	24-03-09	MTO	24-04-18	1,679.58			Pending MTO Approval
2024-B041	24-03-12	No Permit	24-04-17	559.86	559.86	N/A	
2024-B045	24-03-25	MTO	24-04-18	3,468.16			Pending MTO Approval
2024-B054	24-04-14	Vehicle Fire	24-04-29	1,679.58			Need to send reminder invoice
2024-B065	24-06-04	MTO					Need to submit information to the MTO

<b>Total Amount Billed:</b>	<b>Total Amount Received:</b>	<b>Outstanding Balance for BBD&amp;E Station:</b>
11,586.13	559.86	11026.27

**South Sherbrooke Station**

INCIDENT No.	INCIDENT Date	TYPE OF BILL	DATE BILLED	AMOUNT BILLED	STATUS RECEIVED	Billed Hrs Rescue 1	COMMENTS
						N/A	
						N/A	

<b>Total Amount Billed:</b>	<b>Total Amount Received:</b>	<b>Outstanding Balance for South Sherbrooke Station:</b>
0.00	0.00	0



DRUMMOND NORTH ELSLEY TAY VALLEY FIRE RESCUE  
2024 BUDGET

Last Update  
2024-08-26

as of MAY 31, 2024

	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</u>	<u>2023</u>	
	<u>BUDGET</u>	<u>YTD</u>	<u>VARIANCE</u>	<u>BUDGET</u>	<u>ACTUAL</u>	
<b>BUDGET</b>						
<b>ADMINISTRATION</b>						
<u>Administration - Operations</u>						
	Salaries, Wages & Benefits	\$328,218	\$215,699	\$112,519	\$315,779	\$342,748
1-1-0-5024-0	Employer Health Tax	9,100	10,124	(1,024)	6,000	9,671
1-1-0-5026-0 +...	WSIB	0	5,444	(5,444)	0	21,260
1-1-0-6750-0	Telephone	950	271	679	2,500	2,117
1-1-0-6755-0	Cell Phone/Ipads	2,000	870	1,130	2,000	2,476
1-1-0-6760-0	Internet	1,285	386	899	2,285	948
1-1-0-6705-0	Office supplies	3,800	807	2,993	3,800	3,894
1-1-0-6155-0	Inspection and Prevention	2,000	6,532	(4,532)	2,000	1,211
1-1-0-6605-0	Admin. Vehicle Maintenance	0	0	0	1,000	0
1-1-0-6610-0	Admin. Vehicle Fuel, Oil, Lubricants Etc	0	0	0	5,000	0
1-1-0-6300-0	Insurance	28,275	0	28,275	24,927	24,798
1-1-0-6255-0 +...	Professional Fees	8,650	0	8,650	6,000	8,955
1-1-0-5105-0	External Training & Seminars	5,000	453	4,547	4,000	3,049
1-1-0-6150-0	Adv., Subs. & Memberships	1,500	1,221	279	2,500	2,109
1-1-4-6200-0	Lanark Highlands Fire Service Agreement	10,000	10,000	0	10,000	20,000
1-1-0-6215-0	Fire Department IT Support	1,500	0	1,500	1,140	1,347
1-1-0-6216-0	Fire Department IT Hardware	1,500	0	1,500	0	0
1-1-0-6205-0	Financial System Software	2,000	0	2,000	2,000	127
1-1-0-6210-0	Fire Computer Software	6,500	487	6,013	6,500	7,953
1-1-0-6350-0	Photocopiers	2,500	834	1,666	1,860	854
1-1-0-6700-0 +...	Other	1,000	2,116	(1,116)	1,000	11,431
	<b>Total Administration Operations</b>	<b>415,778</b>	<b>255,244</b>	<b>160,534</b>	<b>400,291</b>	<b>464,947</b>
<u>Administration - Transfer to Reserves</u>						
1-1-0-6900-0	Administration Reserve (Contingency Re...	4,000	0	4,000	0	0
	<b>Total Administration Transfer to Reser...</b>	<b>4,000</b>	<b>0</b>	<b>4,000</b>	<b>0</b>	<b>0</b>
<u>Administration - Transfers From Reser...</u>						
1-1-0-4900-0	Previous Years - Transfers from Reserves	0	0	0	0	(28,049)
	<b>Total Administration Transfer From Re...</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(28,049)</b>



DRUMMOND NORTH ELSLEY TAY VALLEY FIRE RESCUE  
2024 BUDGET

Last Update  
2024-06-26

as of MAY 31, 2024

	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</u>	<u>2023</u>
	<u>BUDGET</u>	<u>YTD</u>	<u>VARIANCE</u>	<u>BUDGET</u>	<u>ACTUAL</u>
<b><u>Administration - Revenues</u></b>					
1-1-0-4100-0	Revenue from DNE	(215,880)	0	(215,880)	(211,621)
1-2-0-4100-0	Revenue from Tay Valley	(183,898)	0	(183,898)	(180,270)
1-1-0-4650-0	Donations	0	0	0	(500)
1-1-0-4700-0	Interest Income	(20,000)	(10,473)	(9,527)	(118,809)
	<b>Total Administration Revenues</b>	<b>(419,778)</b>	<b>(10,473)</b>	<b>(409,305)</b>	<b>(511,260)</b>
	<b>Total Net Administration</b>	<b>0</b>	<b>244,771</b>	<b>(244,771)</b>	<b>0</b>
<b>BBD&amp;E STATION</b>					
<b><u>BBD&amp;E - Operations</u></b>					
1-1-1-5005-0 +...	FF Annual Hon., In House Training, Asso...	79,200	0	79,200	215,200
1-1-1-5010-0	FF Callouts, Truck Checks, Fire Prev., St...	128,700	0	128,700	0
1-1-1-5032-0	FF VFIS	3,100	0	3,100	0
1-1-1-5026-0	FF WSIB	14,000	0	14,000	0
1-1-1-6625-0	Communications Maintenance/Purchases	5,300	449	4,851	4,000
1-1-1-6626-0	Gov't Canada Radio Licensing Fees	1,200	1,229	(29)	0
1-1-1-5105-0	External Training & Seminars	15,000	5,032	9,968	25,000
1-1-1-6710-0	Fire Fighter Clothing	6,000	1,308	4,692	5,000
1-1-1-6635-0	Fire Fighter Bunker-gear Cleaning	3,500	1,586	1,914	5,700
1-1-1-6715-0	New Firefighter Personal Protective Equi...	5,000	0	5,000	4,000
1-1-1-6660-0	Spill Clean up Supplies	1,000	102	898	1,000
1-1-1-6630-0	FF Rehabilitation Supplies	1,000	260	740	2,300
1-1-1-6620-0	FF DZ Licence Renewals	501	175	326	0
	<b>TOTAL BBD&amp;E - Operations</b>	<b>263,501</b>	<b>10,140</b>	<b>253,361</b>	<b>262,200</b>
<b><u>BBD&amp;E - Fire Hall</u></b>					
1-1-1-6765-0	Hydro & Water	10,100	2,632	7,468	9,000
1-1-1-6770-0	Heating Fuel	6,800	2,295	4,505	5,600
1-1-1-6640-0	Building & Property Maintenance	12,000	5,933	6,067	12,000
1-1-1-6645-0	Cleaning (includes supplies)	5,700	2,573	3,127	5,000
1-1-1-6650-0	Snowplowing	9,000	4,138	4,862	8,000
1-1-1-6655-0	Fire Hall Other	0	0	0	0
1-1-1-6310-0	Insurance	10,100	0	10,100	8,836



DRUMMOND NORTH ELSLEY TAY VALLEY FIRE RESCUE  
2024 BUDGET

Last Update  
2024-06-26

as of MAY 31, 2024

	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</u>	<u>2023</u>
	<u>BUDGET</u>	<u>YTD</u>	<u>VARIANCE</u>	<u>BUDGET</u>	<u>ACTUAL</u>
TOTAL BBD&E - Fire Hall	53,700	17,571	36,129	48,436	44,704
<b><u>BBD&amp;E - Vehicles &amp; Equipment</u></b>					
1-1-1-6615-0 Minor Equipment Purchases	16,000	2,869	13,131	16,000	15,110
1-1-1-6605-0 Vehicles & Equipment Maintenance	25,500	15,632	9,868	25,000	30,480
1-1-1-6610-0 Fuel, oil, lubricants, etc.	12,000	2,870	9,130	9,000	13,709
1-1-1-6305-0 Insurance	16,500	0	16,500	13,780	14,239
TOTAL BBD&E - Vehicles & Equipment	70,000	21,372	48,628	63,780	73,538
Total BBD&E Operations	387,201	49,083	338,118	374,416	368,897
<b><u>BBD&amp;E - Capital</u></b>					
BBDE Capital Items Amount from Prev...					
2-1-0-7001-0 COMPUTER UPGRADES	0	0	0	617,500	28,049
Total Capital from Previous Year	0	0	0	617,500	28,049
<b><u>Capital Items</u></b>					
2-1-1-7014-0 Forestry Pump (Equipment Reserve)	10,000	8,426	1,574	0	0
2-1-1-7013-0 High Volume Fire Hose (Equipment Rese...	10,000	9,697	303	0	0
2-1-1-7012-0 Driveway Repairs (Building Reserve)	15,000	0	15,000	0	0
2-1-1-7011-0 New Pumper Truck #321 (Apparatus Res...	425,564	477,423	(51,859)	0	149,435
2-1-1-7010-0 Pagers	0	0	0	0	14,231
2-1-1-7004-0 PPE Washer	0	0	0	0	8,487
2-1-1-7007-0 Ventilation Fan	0	0	0	0	6,377
Total BBD&E Capital	460,564	495,545	(34,981)	0	178,530
<b><u>BBD&amp;E - Transfers to Reserves</u></b>					
1-1-1-6900-2 Equipment	18,000	0	18,000	15,000	15,000
1-1-1-6900-1 Apparatus	97,750	0	97,750	85,000	85,000
1-1-1-6900-6 Building	30,000	0	30,000	30,000	30,000
1-1-1-6900-8 Honorarium/Recruit Reserve	10,000	0	10,000	0	0
1-1-1-6900-5 Personal Protective Equipment Reserve	8,640	0	8,640	8,000	8,000
Total BBD&E Transfers to Reserves	164,390	0	164,390	138,000	138,000





DRUMMOND NORTH ELSLEY TAY VALLEY FIRE RESCUE  
2024 BUDGET

Last Update  
2024-06-26

as of MAY 31, 2024

	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</u>	<u>2023</u>
	<u>BUDGET</u>	<u>YTD</u>	<u>VARIANCE</u>	<u>BUDGET</u>	<u>ACTUAL</u>
<b><u>BBD&amp;E Transfers From Reserves</u></b>					
1-1-1-4950-0	D/NE Development Charges	(49,500)	0	(49,500)	0
1-2-1-4950-0	Tay Valley Development Charges	(54,000)	0	(54,000)	0
1-1-1-4900-6	Building Reserve	(15,000)	0	(15,000)	0
1-1-1-4900-2	Equipment Reserve	(20,000)	0	(20,000)	0
1-1-1-4900-1	Apparatus Reserve	(322,064)	0	(322,064)	(597,500)
	<b>Total BBD&amp;E Transfers From Reserves</b>	<b>(460,564)</b>	<b>0</b>	<b>(460,564)</b>	<b>(597,500)</b>
<b><u>BBD&amp;E - Revenues</u></b>					
1-1-1-4100-0	Revenue from DNE	(303,375)	0	(303,375)	(292,829)
1-2-1-4100-0	Revenue from Tay Valley	(248,216)	0	(248,216)	(239,587)
1-1-1-4300-0	BBDE Fire Fees	0	0	0	(13,534)
	<b>Total BBD&amp;E Revenues</b>	<b>(551,591)</b>	<b>0</b>	<b>(551,591)</b>	<b>(532,416)</b>
	<b>Total Net BBD&amp;E Station</b>	<b>0</b>	<b>544,629</b>	<b>(544,629)</b>	<b>0</b>
					<b>(31,410)</b>



DRUMMOND NORTH ELSLEY TAY VALLEY FIRE RESCUE  
2024 BUDGET

Last Update  
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as of MAY 31, 2024

	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</u>	<u>2023</u>	
	<u>BUDGET</u>	<u>YTD</u>	<u>VARIANCE</u>	<u>BUDGET</u>	<u>ACTUAL</u>	
<b>SOUTH SHERBROOKE STATION</b>						
<b><u>SS - Operations</u></b>						
1-2-2-5005-0 +...	FF Annual Hon., In House Training, Asso...	55,900	1,067	54,833	98,308	77,469
1-2-2-5010-0	FF Callouts, Truck Checks, Fire Prev., St...	30,408	0	30,408	0	0
1-2-2-5032-0	FF VFIS	2,400	0	2,400	0	2,616
1-2-2-5026-0	FF WSIB	9,600	0	9,600	0	4,778
1-2-2-6625-0 +...	Communications Maintenance/Purchases	4,000	117	3,883	3,000	3,217
1-2-2-6626-0	Gov't Canada Radio Licensing Fees	1,200	1,229	(29)	0	0
1-2-2-5105-0 +...	External Training & Seminars	10,000	3,095	6,905	15,000	26,546
1-2-2-6710-0	FF Clothing (Dress Uniforms/Station Wear)	4,000	94	3,906	4,000	4,435
1-2-2-6635-0 +...	FF Bunker-gear Cleaning/Inspection/Rep...	2,000	877	1,123	2,000	4,286
1-2-2-6715-0 +...	FF PPE (NEW bunker-gear,helmets, glov...	2,000	0	2,000	0	812
1-2-2-6630-0 +...	FF Rehabilitation Supplies	500	0	500	2,600	2,745
1-2-2-6620-0 +...	FF DZ Licence Renewals	250	0	250	0	300
	<b>TOTAL SS - Operations</b>	<b>122,258</b>	<b>6,478</b>	<b>115,780</b>	<b>124,908</b>	<b>127,205</b>
<b><u>SS - Emergency First Response</u></b>						
1-2-2-6720-0	Medical supplies	2,000	0	2,000	2,000	662
	<b>Total Emergency First Response</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>	<b>662</b>
<b><u>SS - Fire Hall</u></b>						
1-2-2-6765-0	Hydro	6,000	1,312	4,688	6,000	5,596
1-2-2-6750-0	Telephone	1,350	508	842	1,300	1,003
1-2-2-6760-0	Internet	1,200	0	1,200	0	0
1-2-2-6770-0	Heating fuel/Propane	7,000	1,334	5,666	7,000	5,850
1-2-2-6640-0 +...	Building/Property Maint.	10,000	4,025	5,975	6,500	8,442
1-2-2-6645-0 +...	Cleaning (includes supplies)	1,000	1,869	(869)	1,000	3,290
1-2-1-6650-0	Snow Plowing	0	0	0	0	938
1-2-1-6660-0	Spill Clean up Supplies,	0	0	0	0	635
1-2-1-6710-0	FF Clothing	0	0	0	0	3,583
1-2-2-6310-0	Insurance	10,200	0	10,200	8,835	9,123
1-2-2-6655-0	Fire Hall Other exp	0	0	0	0	291
	<b>TOTAL SS - Fire Hall</b>	<b>36,750</b>	<b>9,048</b>	<b>27,702</b>	<b>30,635</b>	<b>38,752</b>



DRUMMOND NORTH ELSLEY TAY VALLEY FIRE RESCUE  
2024 BUDGET

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	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</u>	<u>2023</u>	
	<u>BUDGET</u>	<u>YTD</u>	<u>VARIANCE</u>	<u>BUDGET</u>	<u>ACTUAL</u>	
<b><u>SS - Vehicles &amp; Equipment</u></b>						
1-2-2-6615-0 +...	Minor Equipment Purchases	15,000	3,478	11,522	15,000	15,682
1-2-2-6605-0 +...	Vehicles & Equipment Maintenance	19,500	14,589	4,911	19,000	17,955
1-2-2-6610-0 +...	Fuel, oil, lubricants, etc.	5,750	2,214	3,536	3,500	5,608
1-2-2-6305-0	Insurance	16,500	0	16,500	13,780	14,239
	<b>TOTAL SS - Vehicles &amp; Equipment</b>	<b>56,750</b>	<b>20,281</b>	<b>36,469</b>	<b>51,280</b>	<b>53,484</b>
	<b>Total SS Operations</b>	<b>217,758</b>	<b>35,807</b>	<b>181,951</b>	<b>208,823</b>	<b>220,103</b>
<b><u>SS - Capital</u></b>						
<b><u>SS Capital Items Amount from Previous Year</u></b>						
2-2-2-8006-0	Oceanid Boat	0	0	0	16,500	17,595
	<b>Total SS Capital from Previous Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,500</b>	<b>17,595</b>
<b><u>Capital Items</u></b>						
2-1-0-7002-0	Master Fire Plan & CRA	0	0	0	0	2,477
2-2-2-8003-0	New Fire Apparatus (Apparatus Reserve)	575,000	473,062	101,938	0	149,435
2-2-2-8010-0	Wildfire Trailer (Apparatus Reserve)	9,000	0	9,000	0	0
2-2-2-8013-0	High Volume Hose (Equipment Reserve)	7,500	9,583	(2,083)	0	0
2-2-2-8015-0	Personal Protective Equipment (Personal...)	6,000	0	6,000	0	0
	<b>Tota SS Capital</b>	<b>597,500</b>	<b>482,645</b>	<b>114,855</b>	<b>0</b>	<b>151,912</b>
<b><u>SS - Transfers to Reserves</u></b>						
1-2-2-6900-2	Equipment	20,000	0	20,000	10,000	10,000
1-2-2-6900-1	Apparatus	76,500	0	76,500	75,000	75,000
1-2-2-6900-6	Building	20,000	0	20,000	20,000	20,000
1-2-2-6900-8	Honorarium/Recruit Reserve	5,000	0	5,000	0	0
1-2-2-6900-5	Personal Protective Equipment Reserve	5,400	0	5,400	5,000	5,000
	<b>Total SS Transfers to Reserves</b>	<b>126,900</b>	<b>0</b>	<b>126,900</b>	<b>110,000</b>	<b>110,000</b>
<b><u>Transfer from Reserves</u></b>						
1-2-2-4900-0	Tay SS Reserve	0	0	0	0	(149,435)
1-2-2-4950-0	Tay Valley Development Charges	(50,000)	0	(50,000)	0	0
1-2-2-4900-1	Apparatus Reserve	(534,000)	0	(534,000)	0	0



DRUMMOND NORTH ELSLEY TAY VALLEY FIRE RESCUE  
2024 BUDGET

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as of MAY 31, 2024

		<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</u>	<u>2023</u>
		<u>BUDGET</u>	<u>YTD</u>	<u>VARIANCE</u>	<u>BUDGET</u>	<u>ACTUAL</u>
1-2-2-4900-2	Equipment Reserve	(7,500)	0	(7,500)	0	0
1-2-2-4900-5	Personal Protective Equipment Reserve	(6,000)	0	(6,000)	0	0
	<b>Total SS Transfers From Reserves</b>	<b>(597,500)</b>	<b>0</b>	<b>(597,500)</b>	<b>0</b>	<b>(149,435)</b>
	<b>SS - Revenues</b>					
1-2-2-4100-0	TAY SS Revenue from Municipality	(344,658)	0	(344,658)	(335,323)	(335,323)
1-2-2-4300-0	TAY SS Fire Fees	0	0	0	0	(11,217)
	<b>Total SS Revenues</b>	<b>(344,658)</b>	<b>0</b>	<b>(344,658)</b>	<b>(335,323)</b>	<b>(346,540)</b>
	<b>Total Net South Sherbrooke Station</b>	<b>0</b>	<b>518,452</b>	<b>(518,452)</b>	<b>0</b>	<b>3,633</b>



DRUMMOND NORTH ELSLEY TAY VALLEY FIRE RESCUE  
 2024 BUDGET  
 as of MAY 31, 2024

Last Update  
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	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</u>	<u>2023</u>
	<u>BUDGET</u>	<u>YTD</u>	<u>VARIANCE</u>	<u>BUDGET</u>	<u>ACTUAL</u>
<b>Fire Service Agreements</b>					
<b>SFFSA Revenues</b>					
1-1-3-4100-0	Revenue from Municipality	(12,000)	0	(12,000)	(11,465)
	<b>Total SFFSA Revenues</b>	<b>(12,000)</b>	<b>0</b>	<b>(12,000)</b>	<b>(11,465)</b>
<b>SFFSA Expenses</b>					
1-1-3-6200-0	Smiths Falls Fire Service Agreement	12,000	0	12,000	11,465
	<b>Total Smiths Falls Fire Service Agreem...</b>	<b>12,000</b>	<b>0</b>	<b>12,000</b>	<b>12,094</b>
	<b>Total Net Fire Service Agreements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>629</b>
	<b>Total Revenue</b>	<b>(2,386,091)</b>	<b>(10,473)</b>	<b>(2,375,618)</b>	<b>(1,876,995)</b>
	<b>Total Expense</b>	<b>2,386,091</b>	<b>1,318,325</b>	<b>1,067,766</b>	<b>1,690,126</b>
	<b>Current Year Surplus/Deficit</b>	<b>0</b>	<b>1,307,851</b>	<b>(1,307,851)</b>	<b>(101,509)</b>



DRUMMOND NORTH ELSLEY TAY VALLEY FIRE RESCUE  
2024 BUDGET

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as of MAY 31, 2024

	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</u>	<u>2023</u>
	<u>BUDGET</u>	<u>YTD</u>	<u>VARIANCE</u>	<u>BUDGET</u>	<u>ACTUAL</u>
<b>Summary</b>					
<b>Administration</b>					
Operations	415,778	255,244	160,534	400,291	464,947
Transfer To Reserves	4,000	0	4,000	0	0
Transfers From Reserves	0	0	0	0	(28,049)
Revenue	(419,778)	(10,473)	(409,305)	(400,291)	(511,260)
Administration Net Cost	<u>0</u>	<u>244,771</u>	<u>(244,771)</u>	<u>0</u>	<u>(74,361)</u>
<b>BBD&amp;E Station</b>					
Operating Costs	387,201	49,083	338,118	374,416	368,897
Capital Program	480,564	495,545	(34,981)	617,500	208,579
Transfers to Reserves	164,390	0	164,390	138,000	138,000
Transfers From Reserves	(480,564)	0	(480,564)	(597,500)	(198,935)
Revenue	(551,591)	0	(551,591)	(532,416)	(545,950)
BBD&E Station Net Cost	<u>0</u>	<u>544,629</u>	<u>(544,629)</u>	<u>0</u>	<u>(31,410)</u>
<b>South Sherbrooke Station</b>					
Operating Costs	217,758	35,807	181,951	208,823	220,103
Capital Program	597,500	482,645	114,855	16,500	169,507
Transfers to Reserves	126,900	0	126,900	110,000	110,000
Transfers From Reserves	(597,500)	0	(597,500)	0	(149,435)
Revenue	(344,658)	0	(344,658)	(335,323)	(346,540)
South Sherbrooke Station Net Cost	<u>0</u>	<u>518,452</u>	<u>(518,452)</u>	<u>0</u>	<u>3,633</u>
<b>Fire Service Agreements</b>					
Operating Costs	12,000	0	12,000	11,465	12,094
Revenue	(12,000)	0	(12,000)	(11,465)	(11,465)
Fire Service Agreements Net Cost	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>629</u>
<b>Total Net Expenditures</b>	<b>0</b>	<b>1,307,851</b>	<b>(1,307,851)</b>	<b>0</b>	<b>(101,509)</b>



DRUMMOND NORTH ELSLEY TAY VALLEY FIRE RESCUE  
2024 BUDGET

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	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</u>	<u>2023</u>
	<u>BUDGET</u>	<u>YTD</u>	<u>VARIANCE</u>	<u>BUDGET</u>	<u>ACTUAL</u>
<b>Municipal Share</b>					
<b>Drummond/North Elmsley</b>					
Administration- 54%	0	132,176	(132,176)	0	(40,155)
BBD&E - 55%	0	299,546	(299,546)	0	(17,275)
FSA- 100%	0	0	0	0	629
<b>Total</b>	<b>0</b>	<b>431,722</b>	<b>(431,722)</b>	<b>0</b>	<b>(56,802)</b>
<b>Tay Valley</b>					
Administration - 46%	0	112,595	(112,595)	0	(34,206)
BBD&E- 45%	0	245,083	(245,083)	0	(14,134)
South Sherbrooke- 100%	0	518,452	(518,452)	0	3,633
<b>Total</b>	<b>0</b>	<b>876,129</b>	<b>(876,129)</b>	<b>0</b>	<b>(44,707)</b>
<b>Total</b>	<b>0</b>	<b>1,307,851</b>	<b>(1,307,851)</b>	<b>0</b>	<b>(101,509)</b>