



Paramedic Services Committee Report

To: To the Chair and Members of the Paramedic Services Committee
From: Heather Mifflin, Director of Finance, Treasurer
Date: March 26, 2025
Report #: RPT-140-25
Subject: Paramedic Services Budget to Actual Variance at December 31, 2024 – Unfinalized
Purpose: For Information

Recommendation

That the unfinalized budget to actual variance report at December 31, 2024, as attached, be received as information.

Strategic Plan Priority

Strategic Priority 6 - Stable and Responsive Governance

Impacts and Mitigation

Social Impacts

Paramedics provide essential life-saving services to the community. Ensuring sufficient resource allocation is critical to ensuring the health and safety of our residents.

Environmental Impacts

N/A

Economic Impacts

Paramedic Services is projected to be in a deficit at the end of 2024 at approximately 12%.

Report

Background

Budget Variance reporting is detailed in Section 4.7 of the Paramedic Services joint service agreement between the City of Brantford and the County of Brant.

The Committee will, on a semi-annual basis, review the Approved Budget with year-to-date totals, and provide a variance report to the Councils, to be included in their Committee minutes. Such variance report, will minimally include the following information:

- i. The estimated amount of the total variance;*
- ii. The reason for the variance;*

- iii. *Any measures that will be taken to reduce or eliminate that total annual variance; and*
- iv. *Any other information necessary for a comprehensive understanding by the Councils of the impact to their budgets or to the Paramedic Services.*

Analysis

For Committee's review, please find attached the unfinalized budget to actual report for the Paramedic Services ending December 31st, 2024.

Staff continue to work through yearend entries. The Paramedic Service is projected to be in a deficit at the yearend, currently sitting with an overage of 12%. A final variance report will be brought to the May committee meeting.

Variance Projection

Below please find the key drivers to the yearend variance.

	Variance	Explanation
Provincial Grants	(28,611)	The 50%/50% provincial funding for Land Ambulance for 2024 was budgeted at 50% of 2023 net budget, being \$7,534,000, with no inflationary increase. The province has provided funding of \$7,562,611 for 2024.
Ambulance Administration	(108,472)	In recent years fewer of the County's neighbouring municipalities participate in the payment or collection for crossborder calls. Staff have reviewed the amount currently setup as a payable for crossborder costs and evaluate the amount as sufficient; no additional funds will be added from 2024 resulting in the crossborder budget of \$103k not being expensed in 2024. Legal costs are overbudget by \$40k relating to arbitration.
Ambulance Operations	343,165	Inflation and increases in call volume/number of patients has put pressure on most budget lines in Ambulance Operations. Fuel costs are overbudget \$82k; Medical supplies and equipment are overbudget \$115.5k; Laundry is overbudget \$11.5k. Vehicle maintenance is overbudget by \$40k from the replacement of two engines in vehicles that were at end of life waiting for delivery of new vehicles. Oxygen costs were over budget by \$20k partially from call volume and partially from a supplier contract error that has been corrected for 2025. Patient equipment maintenance was overbudget by \$40k from scheduled preventative maintenance required every three years.

Paramedics	940,986	<p>As noted in previous variance reports, the 2024 paramedic staffing budget included an error in the wage calculation relating to the compounding of the wage increase as contract negotiations going over two budgets. Further the final increase negotiated in the new collective bargaining agreement is greater than the increase that was included in the 2023 budget. These two items represent a \$345k variance.</p> <p>Parttime staff are used to cover fulltime staff off for training, sick time, vacation, and other fulltime leaves. Further in 2024 parttime staff were used to reduce the need for overtime. Use of parttime hours for 2024 were greater than budget. The Paramedic Service is working to address this.</p> <p>Staff clothing was over budget by \$20k by supplier error in timing of shipment.</p>
Other	(72,052)	Revenue was received for Paramedic staffing of Bulldog games, filming of movies, and other call for service, as well as, lawyer fees for reports.
Variance	\$1,075,016	

Summary and Recommendations

Paramedic Services is in a deficit at the end of 2024 of approximately \$1.1mil or 12%. The final variance report will be brought to the May committee meeting.

Attachments

1. Paramedic Services Budget to Actual Variance at December 31st, 2024

Reviewed By

Cindy Stevenson, General Manager of Emergency & Protective Services
Heather Boyd, General Manager of Corporate Services
Russ King, Chief Brant-Brantford Paramedic Service

Copied To

Alison Newton, Chief Administrative Officer

By-law and/or Agreement

By-law Required	No
Agreement(s) or other documents to be signed by Mayor and /or Clerk	No