



## **CENTRAL YORK FIRE SERVICES**

January 21, 2015

### **JOINT CENTRAL YORK FIRE SERVICES AND CORPORATE SERVICES REPORT - FINANCIAL SERVICES 2015-02**

**TO:** Joint Council Committee

**SUBJECT:** Preliminary 2014 Central York Fire Services Budget Report-Fourth Quarter

**ORIGIN:** Central York Fire Services – Fire Chief  
Director, Financial Services/Treasurer

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#### **RECOMMENDATION**

**THAT Joint CYFS/Corporate Services Report – Financial Services 2015-02 dated January 21, 2015 regarding the Preliminary 2014 CYFS Budget Report-Fourth Quarter be received for information purposes.**

#### **COMMENTS**

##### **Purpose**

The purpose of this report is to provide the JCC with the preliminary 2014 operating and capital results for Central York Fire Services for the period ending December 31, 2014.

##### **Budget Impact**

At this point, CYFS has a small surplus of \$6,000 in operating. Any surplus amount in operating will be transferred to the CYFS reserve fund.

##### **Summary**

In operating, 2014 CYFS preliminary result is a small favourable variance of \$6,000. In capital, an amount of \$789,798 was spent by the end of December 31, 2014, of which \$626,000 was for replacement of a fire truck. The entire unspent capital budget will be carried over into 2015.

## **Background**

This report is to provide the JCC with the preliminary 2014 operating and capital results for Central York Fire Services for the period ending December 31, 2014.

## **Operating**

2014 budgeted revenues totalled \$266,000. Year-to-date revenues were \$263,703 as miscellaneous charges were lower than budget. 2014 budgeted expenses totalled \$22,272,022, excluding a \$55,000 transfer to the reserve fund. Year-to-date expenses stood at \$22,251,752, which was \$20,000 under budget. Arbitration costs (contingency account) were \$175,000 over the budget, offset by savings in accounts for overtime, standby/callbacks, vehicle repairs and maintenance, uniforms and clothing, and training. Net expenditures including transfers to/from reserves were \$6,000 under budget.

Approximately \$39,000 was incurred for the 2014 Fire Department Master Plan Update. The individual municipalities can recoup from Development Charges their proportionate share of this cost which was included in the 2014 contributions.

The final result may be changed after all the invoices for 2014 are processed. Estimates were made for some expenses such as dispatch service, which can be substantial. These are conservative estimates, but it is possible that the final result for CYFS could be a small deficit. Should that be the case, there will be an appropriate draw on the reserve fund.

Attached is a summary of the 2014 preliminary operating results for Central York Fire Services.

## **Capital**

The 2014 capital budget, including carryovers, totalled \$940,267. An amount of \$789,798 was spent by the end of December 31, 2014, of which \$626,000 was for the replacement of a fire truck. The entire unspent budget will be carried over into 2015.

## **Reserves**

As at December 31, 2014, the two municipalities had the following reserves for Fire Services:

CYFS Reserve Fund	Joint	\$ 834,471
Asset Replacement Fund	Joint	\$ 274,256
Training Reserve	Aurora	\$ 111,040
	Newmarket	\$ 84,720
Development Charges	Aurora	\$ 829,349
	Newmarket	\$ 380,553

*Note: Aurora Council has approved the transfer of its Fire Training Reserve amount to the joint CYFS ARF, pending Newmarket's approval to do the same.  
The final amounts for all the Fire reserves will be changed after the interest allocation and the transfer for capital financing.*

### **IMPACT ON THE MASTER FIRE PLAN**

This report is for information purposes and has no impact on the Master Fire Plan.

### **CONSULTATION**

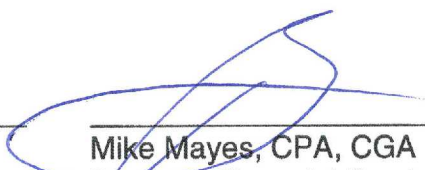
There has been consultation between the Finance staff of both Aurora and Newmarket.

### **BUDGET IMPACT**


At this point, CYFS has a small favourable variance amount of \$6,000 in operating. Any surplus amount in operating will be transferred to the CYFS reserve fund.

### **CONTACT**

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Reviewed by:

  
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Corporate & Financial Services/Treasurer  
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MM:FW/nh

Attachment CYFS Preliminary Operating Results – for the twelve months ending  
December 31, 2014 (1 pg.)



**CENTRAL YORK FIRE SERVICES**  
**PRELIMINARY OPERATING RESULTS**  
**For the Twelve Months Ending December 31, 2014**

OBJECT ACCOUNTS	2013	2014 Preliminary			
	ACTUAL	ACTUAL	BUDGET	VARIANCE	
	\$	\$	\$	favourable/(unfavourable)	%
<b>Expenses</b>					
4011 Management Salaries	424,794	464,568	427,694	(36,874)	-8.62%
4021 Regular Salaries & Wages	12,275,263	13,078,879	13,073,114	(5,765)	-0.04%
4024 Standby/Callback	31,177	53,153	86,000	32,847	38.19%
4025 Overtime	137,187	175,045	220,000	44,955	20.43%
4026 Lieu Time Paid	566,942	603,585	617,000	13,415	2.17%
4028 WSIB Reimbursements	(5,428)	(17,975)	-	17,975	n/a
4031 Casual/Seasonal Wage	42,550	39,916	12,000	(27,916)	(232.63%)
4035 Regular Part-Time Wages	20,649	21,012	35,671	14,659	41.09%
4106 Workers' Compensation	93,504	93,504	93,500	(4)	0.00%
4109 Direct Payroll Benefits	3,897,598	4,170,699	4,183,671	12,972	0.31%
<b>Sub Total Salaries and Benefits</b>	<b>17,484,236</b>	<b>18,682,386</b>	<b>18,748,650</b>	<b>66,264</b>	<b>0.35%</b>
4213 Licences	485	656	-	(656)	n/a
4216 Stationery & Office Supplies	11,117	13,516	15,000	1,484	9.89%
4217 Photocopier Lease & Supplies	5,961	6,540	5,000	(1,540)	(30.80%)
4219 Emergency Mgmt. Materials	1,884	3,369	4,000	631	15.77%
4229 Janitorial Supplies	16,390	13,408	20,000	6,592	32.96%
4232 Fuel for Vehicles	109,474	103,445	110,000	6,555	5.96%
4261 Uniforms, Clothing	83,325	108,591	130,000	21,409	16.47%
4269 Misc.	7,338	11,868	4,000	(7,868)	(196.70%)
4272 Vehicle Repairs & Maintenance	223,353	301,062	349,366	48,304	13.83%
4273 Building Repairs & Maintenance	76,587	130,310	101,700	(28,610)	(28.13%)
4278 Equipment Repairs & Maintenance	115,450	113,808	102,000	(11,808)	(11.58%)
4299 Capital Acquisitions	48,632	62,851	67,000	4,149	6.19%
4303 Cell Phone	18,436	19,727	20,000	273	1.36%
4311 Hydro	74,684	69,154	70,000	846	1.21%
4321 Heat	43,455	26,018	53,000	26,982	50.91%
4331 Water	10,550	9,469	15,000	5,531	36.87%
4404 Consulting Services	20,263	38,942	60,000	21,058	35.10%
4425 Education/Corporate Tuition Assist.	1,240	764	11,000	10,236	93.06%
4462 Fire Prevention	22,538	27,245	21,000	(6,245)	(29.74%)
4463 Fire Investigation	111	1,329	4,500	3,171	70.46%
4464 Association Allowance	2,500	3,000	2,500	(500)	(20.00%)
4465 Dispatch Service	409,337	490,062	505,000	14,938	2.96%
4466 Wellness Program	7,776	10,332	14,500	4,168	28.75%
4471 Mileage/Parking/Tolls	3,685	2,375	2,600	225	8.66%
4474 Training	112,404	51,696	70,000	18,304	26.15%
4478 Conferences & Seminar Fees	18,037	18,812	13,500	(5,312)	(39.35%)
4511 Street Snowploughing Contract	9,712	8,076	11,275	3,199	28.37%
4662 Contingency Account	116,610	219,909	45,000	(174,909)	(388.69%)
4666 Vehicle Lease	-	-	-	-	n/a
Support cost allocation	816,447	832,431	832,431	(0)	(0.00%)
4911 Transfer to Capital	6,600	20,600	14,000	(6,600)	(47.14%)
4936 Asset Replacement Fund	600,000	850,000	850,000	0	0.00%
<b>Total Expenses</b>	<b>20,478,615</b>	<b>22,251,752</b>	<b>22,272,022</b>	<b>20,270</b>	<b>0.09%</b>
<b>Revenues</b>					
7431 Fire Dept. Recoveries	238,805	254,815	251,000	3,815	1.52%
7471 Misc. Charges	13,246	8,888	15,000	(6,112)	(40.75%)
<b>Total Revenues</b>	<b>252,052</b>	<b>263,703</b>	<b>266,000</b>	<b>(2,297)</b>	<b>-0.86%</b>
<b>Net Expenditure Before Transfers</b>	<b>20,226,564</b>	<b>21,988,049</b>	<b>22,006,022</b>	<b>17,973</b>	<b>0.08%</b>
<b>Transfers to/(from) Reserve Fund</b>					
4922 Transfer to Reserve Fund	213,230	55,000	55,000	0	0.00%
7542 From Reserve Fund	-	-	(12,000)	(12,000)	100.00%
<b>Net Expenditure</b>	<b>20,439,794</b>	<b>22,043,049</b>	<b>22,049,022</b>	<b>5,973</b>	<b>0.03%</b>
Newmarket's share(2013-59.75%; 2014- 60.05%)	12,212,777	13,236,851	13,240,438	3,587	0.03%
Aurora's share(2013-40.25%; 2014 - 39.95%)	8,227,017	8,806,198	8,808,584	2,386	0.03%
	20,439,794	22,043,049	22,049,022	5,973	0.03%