



CENTRAL YORK FIRE SERVICES

April 23, 2015

JOINT CENTRAL YORK FIRE SERVICES AND CORPORATE SERVICES REPORT - FINANCIAL SERVICES 2015-34

TO: Joint Council Committee

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

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

RECOMMENDATION

THAT Joint CYFS/Corporate Services Report – Financial Services 2015-34 dated April 23, 2015 regarding the 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 final 2014 operating and capital results for Central York Fire Services for the period ending December 31, 2014.

Budget Impact

CYFS had an operating surplus of \$22,009. This surplus was transferred to the CYFS reserve fund.

Summary

In the operating budget for 2014, the CYFS result is a small surplus of \$22,009. In the capital budget, an amount of \$799,996 was spent by the end of December 31, 2014, of which \$631,873 was for replacement of a fire truck. The unspent capital budget amount of \$124,966 will be carried over into 2015.

Background

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

Operating

2014 budgeted revenues totalled \$266,000. The actual revenues were \$263,703 due to miscellaneous charges coming in lower than expected. 2014 budgeted expenses totalled \$22,272,022, excluding a \$55,000 transfer to the reserve fund. The actual expenses stood at \$22,247,716 which was \$24,306 under budget. Arbitration costs (contingency account) were \$192,142 over the budget, offset by savings in accounts for overtime, standby/callbacks, dispatch service, vehicle repairs and maintenance, uniforms and clothing, and training. Net expenditures, excluding transfers to/from reserves, were \$22,009 under budget.

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

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

Capital

The 2014 capital budget, including carryovers, totalled \$940,267. An amount of \$799,996 was spent by the end of December 31, 2014, of which \$631,873 was for the replacement of a fire truck. The unspent budget amount of \$124,966 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	\$ 851,896
Asset Replacement Fund (ARF)	Joint	\$ (373,981)
Training Reserve	Aurora	\$ 111,040
	Newmarket	\$ 85,194
Development Charges	Aurora	\$ 844,277
	Newmarket	\$ 354,527

Note: Subsequent to the year end, the training reserves have been transferred to the CYFS ARF as approved by the respective Councils.

IMPACT ON THE MASTER FIRE PLAN

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

CONSULTATION

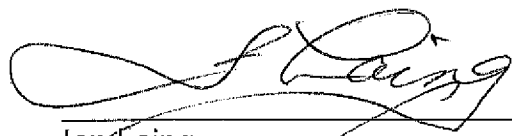
There has been consultation between the Finance staff of both Aurora and Newmarket. Our auditors, BDO Canada, have reviewed the accounts as part of their annual audit. They have not recommended any adjustments and have not indicated any concerns.

BUDGET IMPACT

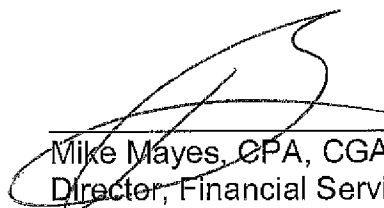
CYFS has a surplus of \$22,009 in operating. This surplus was transferred to the CYFS reserve fund.

CONTACT

For more information on this report, contact: Mike Mayes at 905-953-5300, ext. 2102 or via e-mail at mmayes@newmarket.ca



Ian Laing
Fire Chief
Central York Fire Services



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

Reviewed by:



Dan Elliott, Director
Corporate & Financial Services/Treasurer
Town of Aurora

MM:FW/nh

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

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

OBJECT ACCOUNTS	2013	2014			
	ACTUAL \$	ACTUAL \$	BUDGET \$	VARIANCE favourable/(unfavourable) \$ %	
Expenses					
4011 Management Salaries	424,794	464,568	427,694	(36,874)	(8.62%)
4021 Regular Salaries & Wages	12,275,263	13,079,779	13,073,114	(6,665)	(0.05%)
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)	(22,668)	-	22,668	n/a
4031 Casual/Seasonal Wage	42,550	39,916	12,000	(27,916)	(232.63%)
4035 Regular Part-Time Wages	20,649	21,031	35,671	14,640	41.04%
4106 Workers' Compensation	93,504	93,504	93,500	(4)	0.00%
4109 Direct Payroll Benefits	3,897,598	4,170,680	4,183,671	12,991	0.31%
Sub Total Salaries and Benefits	17,484,236	18,678,593	18,748,650	70,057	0.37%
4213 Licences	485	656	-	(656)	n/a
4216 Stationery & Office Supplies	11,117	13,751	15,000	1,249	8.33%
4217 Photocopier Lease & Supplies	5,961	6,930	5,000	(1,930)	(38.60%)
4219 Emergency Mgmt. Materials	1,884	3,369	4,000	631	15.77%
4229 Janitorial Supplies	16,390	13,573	20,000	6,427	32.13%
4232 Fuel for Vehicles	109,474	103,445	110,000	6,555	5.96%
4261 Uniforms, Clothing	83,325	110,521	130,000	19,479	14.98%
4269 Misc.	7,338	12,070	4,000	(8,070)	(201.74%)
4272 Vehicle Repairs & Maintenance	223,353	304,043	349,366	45,323	12.97%
4273 Building Repairs & Maintenance	76,587	132,198	101,700	(30,498)	(29.99%)
4278 Equipment Repairs & Maintenance	115,450	114,670	102,000	(12,670)	(12.42%)
4299 Capital Acquisitions	48,632	68,466	67,000	(1,466)	(2.19%)
4303 Cell Phone	18,436	19,727	20,000	273	1.36%
4311 Hydro	74,684	80,712	70,000	(10,712)	(15.30%)
4321 Heat	43,455	28,444	53,000	24,556	46.33%
4331 Water	10,550	11,257	15,000	3,743	24.95%
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	27,585	21,000	(6,585)	(31.36%)
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	427,106	505,000	77,894	15.42%
4466 Wellness Program	7,776	14,783	14,500	(283)	(1.95%)
4471 Mileage/Parking/Tolls	3,685	2,400	2,600	200	7.71%
4474 Training	112,404	60,228	70,000	9,772	13.96%
4478 Conferences & Seminar Fees	18,037	19,178	13,500	(5,678)	(42.06%)
4511 Street Snowploughing Contract	9,712	9,802	11,275	1,473	13.07%
4662 Contingency Account	116,610	237,142	45,000	(192,142)	(426.98%)
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%
Total Expenses	20,478,615	22,247,716	22,272,022	24,306	0.11%
Revenues					
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%)
Total Revenues	252,052	263,703	266,000	(2,297)	(0.86%)
Net Expenditure Before Transfers	20,226,564	21,984,013	22,006,022	22,009	0.10%
Transfers to/(from) Reserve Fund					
4922 Transfer to Reserve Fund	213,230	65,009	55,000	(10,009)	(18.20%)
7542 From Reserve Fund	-	-	(12,000)	(12,000)	100.00%
Net Expenditure	20,439,794	22,049,022	22,049,022	-	0.00%
Newmarket's share(2013-59.75%; 2014- 60.05%)	12,212,777	13,240,438	13,240,438	-	0.00%
Aurora's share(2013-40.25%; 2014 - 39.95%)	8,227,017	8,808,584	8,808,584	-	0.00%
	20,439,794	22,049,022	22,049,022	-	0.00%