



## CENTRAL YORK FIRE SERVICES

April 28, 2014

### JOINT CENTRAL YORK FIRE SERVICES AND CORPORATE SERVICES REPORT - FINANCE 2014-13

TO: Joint Council Committee

SUBJECT: 2013 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 - 2014-13 dated April 28, 2014 regarding the 2013 CYFS Budget Report-Fourth Quarter be received for information purposes**

#### **COMMENTS**

##### **Purpose**

The purpose of this report is to provide the JCC with the 2013 operating and capital results for Central York Fire Services.

##### **Budget Impact**

CYFS had a favourable operating variance of \$158,000 in 2013. The surplus amount was transferred to the CYFS Reserve Fund.

##### **Summary**

In operating, 2013 total net expenses were approximately \$158,000 lower than budget, mainly due to savings in vehicle maintenance costs. In capital, \$1,385,855 was spent compared to the budget of \$2,224,132. The unspent amount is mainly for a fire truck replacement and will be carried over into 2014.

## **Background**

This report is to provide the JCC with the 2013 operating and capital results for Central York Fire Services.

### **Operating**

2013 budgeted revenues totalled \$259,251 while the actual revenues stood at \$252,052, approximately \$7,000 lower than budget. 2013 budgeted expenses totalled \$20,644,045, excluding a \$55,000 transfer to the reserve fund. The actual expenses totalled \$20,226,564, which was \$165,429 lower than budget, primarily due to savings in vehicle repairs and maintenance expenses.

As a result, CYFS had a favourable variance of \$158,230 in 2013. The surplus amount was transferred to the CYFS Reserve Fund. Attached is a summary of the operating results for 2013.

### **Capital**

The 2013 capital budget, including carryovers, totalled \$2,224,132. \$1,385,855 was spent in 2013, \$1,129,443 of which was for the platform truck. The unspent capital budget was mainly for a fire truck replacement. The entire unspent budget will be carried over into 2014.

### **Reserves**

As at December 31, 2013, the two municipalities had the following reserves for Fire Services:

CYFS Reserve Fund	Joint	\$ 768,396
Asset Replacement Fund	Joint	\$ (442,757)
Training Reserve*	Aurora	\$ 111,040
	Newmarket	\$ 83,783
Development Charges	Aurora	\$ 654,264
	Newmarket	\$ 316,238

*\*Note: Reports are pending in each municipality seeking local council approvals for the transfer of the Fire Training Reserves amounts to the joint CYFS ARF.*

## **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**

The year-end operating surplus of \$158,230 was transferred to the CYFS Reserve Fund.

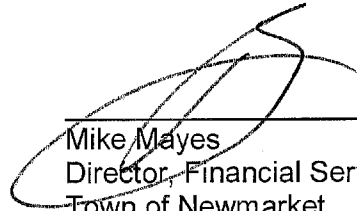
**CONTACT**

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Mike Mayes  
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Town of Newmarket

Reviewed by:

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

MM:FW/nh  
Attachment

**CENTRAL YORK FIRE SERVICES  
OPERATING RESULTS  
For the Twelve Months Ending December 31, 2013**

OBJECT ACCOUNTS	2012	2013			
	ACTUAL \$	ACTUAL \$	BUDGET \$	VARIANCE favourable/(unfavourable)	
				\$	%
<b>Expenses</b>					
4011 Management Salaries	415,251	424,794	423,459	(1,335)	-0.32%
4021 Regular Salaries & Wages	11,655,378	12,275,263	12,095,224	(180,039)	-1.49%
4024 Standby/Callback	75,227	31,177	86,000	54,823	63.75%
4025 Overtime	161,787	137,187	222,653	85,466	38.39%
4026 Lieu Time Paid	581,037	566,942	617,000	50,058	8.11%
4028 WSIB Reimbursements	(30,503)	(5,428)	-	5,428	n/a
4031 Casual/Seasonal Wage	11,911	42,550	10,724	(31,826)	(296.78%)
4035 Regular Part-Time Wages	33,816	20,649	36,024	15,375	42.68%
4106 Workers' Compensation	93,500	93,504	93,500	(4)	0.00%
4109 Direct Payroll Benefits	3,606,390	3,897,598	3,899,652	2,054	0.05%
<b>Sub Total Salaries and Benefits</b>	<b>16,603,794</b>	<b>17,484,236</b>	<b>17,484,236</b>	<b>0</b>	<b>0.00%</b>
4213 Licences	746	485	-	(485)	n/a
4216 Stationery & Office Supplies	14,991	11,117	15,000	3,883	25.89%
4217 Photocopier Lease & Supplies	4,621	5,961	5,601	(360)	(6.43%)
4219 Emergency Mgmt. Materials	1,430	1,884	5,000	3,116	62.31%
4229 Janitorial Supplies	15,428	16,390	30,000	13,610	45.37%
4232 Fuel for Vehicles	99,436	109,474	110,000	526	0.48%
4261 Uniforms, Clothing	122,343	83,325	130,000	46,675	35.90%
4269 Misc.	6,604	7,338	3,950	(3,388)	(85.77%)
4272 Vehicle Repairs & Maintenance	294,900	223,353	339,021	115,668	34.12%
4273 Building Repairs & Maintenance	92,590	76,587	91,700	15,113	16.48%
4278 Equipment Repairs & Maintenance	125,348	115,450	95,376	(20,074)	(21.05%)
4299 Capital Acquisitions	53,754	48,632	50,000	1,368	2.74%
4303 Cell Phone	16,186	18,436	19,253	817	4.24%
4311 Hydro	64,517	74,684	73,066	(1,618)	(2.21%)
4321 Heat	18,702	43,455	55,000	11,545	20.99%
4331 Water	13,407	10,550	12,958	2,408	18.58%
4404 Consulting Services	51,437	20,263	60,000	39,737	66.23%
4423 Insurance Claim Costs	-	-	8,950	8,950	100.00%
4425 Education/Corporate Tuition Assist.	1,200	1,240	11,000	9,760	88.73%
4462 Fire Prevention	23,625	22,538	20,000	(2,538)	(12.69%)
4463 Fire Investigation	-	111	4,500	4,389	97.54%
4464 Association Allowance	10,300	2,500	2,500	-	0.00%
4465 Dispatch Service	410,884	409,337	455,000	45,663	10.04%
4466 Wellness Program	12,748	7,776	14,000	6,224	44.46%
4471 Mileage/Parking/Tolls	2,592	3,685	1,212	(2,473)	(204.00%)
4474 Training	88,330	112,404	65,000	(47,404)	(72.93%)
4478 Conferences & Seminar Fees	12,558	18,037	9,000	(9,037)	(100.41%)
4511 Street Snowploughing Contract	9,260	9,712	11,275	1,563	13.86%
4662 Contingency Account	27,221	116,610	45,000	(71,610)	(159.13%)
4666 Vehicle Lease	412	-	-	-	n/a
Support cost allocation	768,351	816,447	816,447	(0)	(0.00%)
4911 Transfer to Capital	6,600	6,600	-	(6,600)	n/a
4936 Asset Replacement Fund	355,499	600,000	600,000	-	0.00%
<b>Total Expenses</b>	<b>19,329,813</b>	<b>20,478,616</b>	<b>20,644,045</b>	<b>165,429</b>	<b>0.80%</b>
<b>Revenues</b>					
7431 Fire Dept. Recoveries	246,371	238,805	245,251	(6,446)	-2.63%
7471 Misc. Charges	16,382	13,246	14,000	(754)	(5.38%)
<b>Total Revenues</b>	<b>262,753</b>	<b>252,052</b>	<b>259,251</b>	<b>(7,199)</b>	<b>-2.78%</b>
<b>Net Expenditure Before Transfers</b>	<b>19,067,060</b>	<b>20,226,564</b>	<b>20,384,794</b>	<b>158,230</b>	<b>0.78%</b>
<b>Transfers to/(from) Reserve Fund</b>					
4922 Transfer to Reserve Fund	508,765	213,230	55,000	(158,230)	-287.69%
7542 From Reserve Fund	-	-	-	-	n/a
<b>Net Expenditure</b>	<b>19,575,825</b>	<b>20,439,794</b>	<b>20,439,794</b>	<b>-</b>	<b>0.00%</b>
Newmarket's share(2012-59.27%; 2013- 59.75%)	11,602,673	12,212,777	12,212,777	-	0.00%
Aurora's share(2012-40.73%; 2013 - 40.25%)	7,973,152	8,227,017	8,227,017	-	0.00%
	<b>19,575,825</b>	<b>20,439,794</b>	<b>20,439,794</b>	<b>-</b>	<b>0.00%</b>