



## CENTRAL YORK FIRE SERVICES

April 28, 2014

### JOINT CENTRAL YORK FIRE SERVICES AND CORPORATE SERVICES REPORT - FINANCE 2014-17

TO: Joint Council Committee

SUBJECT: 2014 Central York Fire Services Budget Report– First 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 - 2014-17 dated April 28, 2014 regarding the 2014 CYFS Budget Report-First Quarter be received for information purposes.**

#### **COMMENTS**

##### **Purpose**

The purpose of this report is to provide the JCC with the 2014 operating and capital results for Central York Fire Services at the end of March 31, 2014.

##### **Budget Impact**

At this point, it is too early to project the year-end results.

##### **Summary**

In operating, 2014 CYFS first quarter expenses were \$334,636 lower than budget, as salaries and benefits for fire fighters are being paid out at the 2012 rate. In capital, \$13,502 has been spent to date.

**Background**

This report is to provide the JCC with the 2014 operating and capital results for Central York Fire Services at the end of March 31, 2014.

**Operating**

2014 budgeted revenues total \$266,000. Year-to-date revenues were \$17,508, as most of the fire recoveries – retaining fees from King and Whitchurch-Stouffville - are not received until the end of the year. At this point in time, there is no indication that the budgeted revenue will not be met.

2014 budgeted expenses total \$22,272,022, excluding a \$55,000 transfer to the reserve fund. Year-to-date expenses stood at \$4,698,645 compared to a budget of \$5,033,281. Salaries and benefits were currently \$277,854 under budget, as wages and benefits for fire fighters are being paid out at the 2012 rate. At this point in time, it is too early to project the year-end results.

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

**Capital**

The 2014 capital budget, including carryovers, totals \$1,652,267, of which \$1.2 million is for the replacement of two fire trucks. An amount of \$13,502 has been spent by the end of the first quarter.

**Reserves**

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

CYFS Reserve Fund	Joint	\$ 782,146
Asset Replacement Fund	Joint	\$ (235,843)
Training Reserve*	Aurora	\$ 111,040
	Newmarket	\$ 83,783
Development Charges	Aurora	\$ 654,264
	Newmarket	\$ 336,492

*\*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**

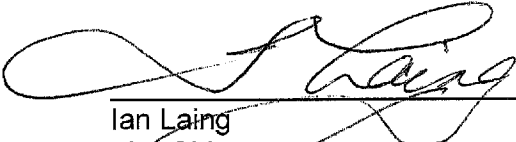
There has been consultation between the Finance staff of both Aurora and Newmarket.

**BUDGET IMPACT**

At this point, it is too early to project the year-end results.

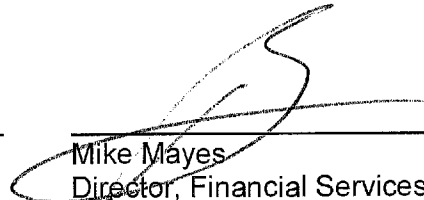
**CONTACT**

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Central York Fire Services



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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 Three Months Ending March 31, 2014**

OBJECT ACCOUNTS	2013	2014 YTD (March 31, 2014)				2014 FULL YEAR BUDGET \$	2014 REMAINING BUDGET \$
	ACTUAL \$	ACTUAL \$	BUDGET \$	VARIANCE			
				favourable/(unfavourable) \$	%		
<b>Expenses</b>							
4011 Management Salaries	424,794	108,409	115,148	6,739	5.85%	427,694	319,285
4021 Regular Salaries & Wages	12,275,263	2,937,128	3,111,214	174,086	5.60%	13,073,114	10,135,986
4024 Standby/Callback	31,177	-	-	-	n/a	86,000	86,000
4025 Overtime	137,187	29,497	55,000	25,503	46.37%	220,000	190,503
4026 Lieu Time Paid	566,942	-	-	-	n/a	617,000	617,000
4028 WSIB Reimbursements	(5,428)	(6,904)	-	6,904	n/a	-	6,904
4031 Casual/Seasonal Wage	42,550	10,503	3,231	(7,272)	(225.07%)	12,000	1,497
4035 Regular Part-Time Wages	20,649	-	9,604	9,604	100.00%	35,671	35,671
4106 Workers' Compensation	93,504	23,376	25,173	1,797	7.14%	93,500	70,124
4109 Direct Payroll Benefits	3,897,598	891,880	952,374	60,494	6.35%	4,183,671	3,291,791
<b>Sub Total Salaries and Benefits</b>	<b>17,484,236</b>	<b>3,993,890</b>	<b>4,271,744</b>	<b>277,854</b>	<b>6.50%</b>	<b>18,748,650</b>	<b>14,754,760</b>
4213 Licences	485	656	-	(656)	n/a	-	(656)
4216 Stationery & Office Supplies	11,117	4,852	3,750	(1,102)	(29.39%)	15,000	10,148
4217 Photocopier Lease & Supplies	5,961	2,232	1,251	(981)	(78.41%)	5,000	2,768
4219 Emergency Mgmt. Materials	1,884	-	999	999	100.00%	4,000	4,000
4229 Janitorial Supplies	16,390	4,157	5,001	844	16.88%	20,000	15,843
4232 Fuel for Vehicles	109,474	17,794	27,501	9,707	35.30%	110,000	92,206
4261 Uniforms, Clothing	83,325	19,507	32,499	12,992	39.98%	130,000	110,493
4269 Misc.	7,338	1,993	999	(994)	(99.53%)	4,000	2,007
4272 Vehicle Repairs & Maintenance	223,353	72,964	87,339	14,375	16.46%	349,366	276,402
4273 Building Repairs & Maintenance	76,587	25,383	25,425	42	0.17%	101,700	76,317
4278 Equipment Repairs & Maintenance	115,450	29,472	25,500	(3,972)	(15.57%)	102,000	72,528
4299 Capital Acquisitions	48,632	11,567	16,749	5,182	30.94%	67,000	55,433
4303 Cell Phone	18,436	4,390	5,001	611	12.22%	20,000	15,610
4311 Hydro	74,684	21,655	17,499	(4,156)	(23.75%)	70,000	48,345
4321 Heat	43,455	17,525	13,248	(4,277)	(32.28%)	53,000	35,475
4331 Water	10,550	3,336	3,750	414	11.04%	15,000	11,664
4404 Consulting Services	20,263	-	15,000	15,000	100.00%	60,000	60,000
4425 Education/Corporate Tuition Assist.	1,240	372	2,751	2,379	86.48%	11,000	10,628
4462 Fire Prevention	22,538	3,886	5,250	1,364	25.98%	21,000	17,114
4463 Fire Investigation	111	-	1,125	1,125	100.00%	4,500	4,500
4464 Association Allowance	2,500	3,000	2,500	(500)	(20.00%)	2,500	(500)
4465 Dispatch Service	409,337	-	-	-	n/a	505,000	505,000
4466 Wellness Program	7,776	4,546	3,624	(922)	(25.43%)	14,500	9,954
4471 Mileage/Parking/Tolls	3,685	465	651	186	28.61%	2,600	2,135
4474 Training	112,404	325	17,499	17,174	98.14%	70,000	69,675
4478 Conferences & Seminar Fees	18,037	6,787	3,375	(3,412)	(101.09%)	13,500	6,713
4511 Street Snowploughing Contract	9,712	5,421	7,893	2,472	31.32%	11,275	5,854
4662 Contingency Account	116,610	20,214	11,250	(8,964)	(79.68%)	45,000	24,786
4666 Vehicle Lease	-	-	-	-	n/a	-	-
Support cost allocation	816,447	208,107	208,107	0	0.00%	832,431	624,324
4911 Transfer to Capital	6,600	1,650	3,501	1,851	52.87%	14,000	12,350
4936 Asset Replacement Fund	600,000	212,500	212,500	0	0.00%	850,000	637,500
<b>Total Expenses</b>	<b>20,478,615</b>	<b>4,698,645</b>	<b>5,033,281</b>	<b>334,636</b>	<b>6.65%</b>	<b>22,272,022</b>	<b>17,573,377</b>
<b>Revenues</b>							
7431 Fire Dept. Recoveries	238,805	15,638	-	15,638	n/a	251,000	235,362
7471 Misc. Charges	13,246	1,870	3,750	(1,880)	(50.12%)	15,000	13,130
<b>Total Revenues</b>	<b>252,052</b>	<b>17,508</b>	<b>3,750</b>	<b>13,758</b>	<b>366.89%</b>	<b>266,000</b>	<b>248,492</b>
<b>Net Expenditure Before Transfers</b>	<b>20,226,564</b>	<b>4,681,137</b>	<b>5,029,531</b>	<b>348,394</b>	<b>6.93%</b>	<b>22,006,022</b>	<b>17,324,885</b>
<b>Transfers to/(from) Reserve Fund</b>							
4922 Transfer to Reserve Fund	213,230	13,750	13,750	0	0.00%	55,000	41,250
7542 From Reserve Fund	-	-	(3,000)	(3,000)	100.00%	(12,000)	(12,000)
<b>Net Expenditure</b>	<b>20,439,794</b>	<b>4,694,887</b>	<b>5,040,281</b>	<b>345,394</b>	<b>6.85%</b>	<b>22,049,022</b>	<b>17,354,135</b>
Newmarket's share(2013-59.75%; 2014- 60.05%)	12,212,777	2,805,195	3,011,568	206,373	6.85%	13,240,438	10,369,096
Aurora's share(2013-40.25%; 2014 - 39.95%)	8,227,017	1,889,692	2,028,713	139,021	6.85%	8,808,584	6,985,039
	20,439,794	4,694,887	5,040,281	345,394	6.85%	22,049,022	17,354,135