

**YORK AREA UNITED FIRE AND RESCUE COMMISSION  
REGULAR MEETING**

**MAY 28, 2013  
APPROVED**

The York Area United Fire and Rescue Commission held a Regular Meeting on Tuesday, May 28, 2013 at 7 p.m. at the Springettsbury Township Offices, 1501 Mt. Zion Road, York, PA.

**MEMBERS IN**

**ATTENDANCE:** Austin Hunt, Vice Chairman  
George Dvoryak  
John Fullmer  
Cara Beth Zortman

**MEMBERS NOT**

**IN ATTENDANCE:** Bill Schenck, Chairman  
Richard Guyer  
Don Bishop

**ALSO IN**

**ATTENDANCE:** Greg Maust, Spring Garden Township Manager  
Steve Hovis, Solicitor  
Robert McCoy, YAUFRR Chief  
John Woods, YAUFRR  
Dan Hoff, YAUFRR  
Jay VanPelt, YAUFRR  
Sandra Ratcliffe, YAUFRR  
Jean Abreght, Stenographer

**1. CALL TO ORDER**

**A. Opening Ceremony**

1. Pledge of Allegiance

**HUNT** Vice Chairman Austin Hunt called the meeting to order and led the Pledge of Allegiance. He indicated that a change in the Agenda for item 12A would provide for Mike Reiner to discuss a Budget Reporting Format Change.

**12. NEW BUSINESS**

**A. Budget Reporting Format Change – Mike Reiner-Sager, Swisher & Co., LLP**

**REINER** Mike Reiner, Sager Swisher & Co., LLP provided information with regard to the budget reporting format change. He reported that a government entity has a lot of flexibility in determining its preferred reporting model. The current model is the Multiple Fund Reporting Model, which had been used for the past several years. They had reviewed the method and at this point YAUFRR is only operating a

General Fund and a Capital Fund and is not utilizing the Multi-Fund Structure. A review of some options for a proposed structure suggested a change to a Single (or Special) Purpose Governmental Reporting Model, which is basically reporting the operations in a one-fund format using the accrual method of accounting already in place. The records include depreciation as the major element, and there is no incurred debt. The only element being converted is the OPED liabilities and depreciation. He requested the board's authorization to make the change.

**HUNT** Mr. Hunt asked what the timing would be for the change.

**REINER** Mr. Reiner responded this would be effective for the fiscal year audit ending December, 2012.

**HUNT** Mr. Hunt asked Ms. Ratcliffe if there would be any potential opportunities in the future where the model would have to be moved back to a Multi-Fund Model.

**RATCLIFFE** Ms. Ratcliffe responded that money had been set aside as a reserve cash line and all the assets are kept in the General Fund. She did not see any problem.

**FULLMER** Mr. Fullmer asked how this would affect the Fund Balance for joining YAUFRR and how that would be accounted for going back to both municipalities.

**RATCLIFFE** Ms. Ratcliffe responded that there would be no change; it will be a cash line to a liability line item.

**REINER** Mr. Reiner added that the Fund Balance elements for Capital Reserves will be separated on the statement as Designated Fund Balance.

**FULLMER** Mr. Fullmer clarified that he was referring to when the budget is overfunded, money is designated back to the municipalities.

**REINER** Mr. Reiner responded that would not change. If there is money due back based on the calculated formula, that will be set up as a refund to the municipalities.

**RATCLIFFE** Ms. Ratcliffe stated that the change will make everything a little cleaner and easier to read.

**MR. FULLMER MOVED TO ADOPT THIS FOR THE 2012 BUDGET. MS. ZORTMAN WAS SECOND. MOTION UNANIMOUSLY CARRIED.**

**REINER** Mr. Reiner stated he would bring the item back to the board for a final review and will respond to any questions after they review the statements.

**HUNT** Mr. Hunt thanked him for his presentation.

2. Step III Grievance Hearing

**SOWERS** Lee Sowers, President of Local 2377 presented information pertinent to the Step III Grievance.

**HUNT** Mr. Hunt thanked Mr. Sowers for the presentation and his time. He stated that the Commissioners would review the matter in Executive Session, and the Union will receive a response.

**2. ANNOUNCEMENT OF EXECUTIVE SESSIONS**

**HUNT** Mr. Hunt stated there had been no Executive Sessions to announce; however, one will be held this date to discuss the labor issue.

**3. COMMUNICATION FROM CITIZENS**

There were no citizen comments.

**4. MANAGEMENT/ATTORNEY REPORTS**

A. Steve Hovis, Solicitor

**HOVIS** Solicitor Hovis stated he had nothing to add.

B. Robert McCoy, Fire Chief

**MCCOY** Chief McCoy stated he had nothing to report unless there were questions.

**HUNT** Mr. Hunt asked about the Strategic Planning Workshop scheduled for the June 18<sup>th</sup> meeting.

**MCCOY** Chief McCoy stated that the subject would be placed on the agenda at the end of the June 18<sup>th</sup> meeting.

- HUNT** Mr. Hunt indicated he was not clear about the item concerning the pumpers. He asked if he was thinking of moving that forward in 2013.
- MCCOY** Chief McCoy responded that he had placed the item in the budget for one additional pumper during the last budget proposal. They had plans drawn up by several vendors but moved it ahead a year. He proposed to present it again during the budget session, and it could be pushed back another year.
- HUNT** Mr. Hunt asked about implementation of Obama Care. He commented that they are obviously covered but asked how they measured YAUFRR.
- MCCOY** Chief McCoy responded that YAUFRR is under the 50 benchmark. Different parameters are followed. The biggest item in this year is each participant has to pay \$1.00, but next year there will be a \$63.00 tax per participant added to the budget.
- HUNT** Mr. Hunt asked if that would be paid by YAUFRR.
- MCCOY** Chief McCoy responded that the employer is responsible for the 2014 tax, which will be phased out in a few years. Each plan participant, spouse, children will be covered, and the health insurance will have to be budgeted. He noted health insurance costs had risen up 65% in five years, and he estimated the amounts would be approximately \$10,000 additional dollars for each employee.

**5. ACCOUNTS PAYABLE**

- A. Payable Listing as of April 30, 2013

**MR. FULLMER MOVED TO APPROVE ACCOUNTS PAYABLE AS SUBMITTED.  
MS. ZORTMAN WAS SECOND. MOTION UNANIMOUSLY CARRIED.**

**6. BIDS, PROPOSALS & CONTRACTS**

There were none for review.

**7. COMMUNICATION FROM COMMISSIONERS**

There were no Commissioner comments.

**8. COMMITTEE REPORTS**

A. Volunteer Committee

**ECKERT** Don Eckert stated that the engineers had additional addendums so the bids were not opened until May 10<sup>th</sup>. A meeting was scheduled for Thursday when the conditions will be known. Some of the bids were good and some, especially the electrical, were way over the estimated budget.

Mr. Eckert stated that the Volunteers will host the Community Appreciation Day on June 15<sup>th</sup> from 10 a.m. to 2 p.m. and will be held at the Springetts Fire Station 89.1 on Market Street. All the fire police equipment will be on display and personnel will be available. This is an appreciation day for the community and families.

**9. RESOLUTIONS AND AGREEMENTS**

There were none for action.

**10. ACTION ON MINUTES**

A. Approval of Minutes: April 16, 2013 – Fire Commission Meeting

**MCCOY** Chief McCoy noted that on page 3, second paragraph the word fiscal should be changed to physical; and on page 4 the times should be changed to 10 a.m. to 2 p.m.

**MS. ZORTMAN MOVED TO APPROVE MEETING MINUTES OF THE APRIL 16, 2013 BOARD OF COMMISSIONERS AS AMENDED. MR. DVORYAK WAS SECOND. MOTION UNANIMOUSLY CARRIED.**

**11. OLD BUSINESS**

There was none for discussion.

**12. NEW BUSINESS**

A. Budget Reporting Format Change

This item had been addressed earlier during the meeting.

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- B. Acknowledgement – YAUFRR Postretirement Benefits Plan Actuarial Valuation as of January 1, 2012 for Purposes of Governmental Accounting Standards Board Statement No. 45 Reporting

**MCCOY** Chief McCoy stated that Item B is the Actuarial evaluation under GASB for the four Springettsbury employees that are entitled to the 50% health care.

**13. ADJOURNMENT**

**HUNT** Vice Chairman Hunt adjourned the meeting at 7:45 p.m.

Respectfully submitted,

*Signature on file at YAUFRR Headquarters*

John Fullmer  
Secretary

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