



**City of Emeryville  
Finance Committee**

William C Reuter, Chairperson & Resident  
Nora Davis, Council Member  
Jac Asher, Council Member  
Fran Quittel, Resident

Elizabeth Altieri, ViceChair & Business Rep  
Benay Curtis-Bauer, Business Rep  
Stephen Cutty, Labor Rep

**AGENDA  
FINANCE COMMITTEE**

Special Meeting of the Advisory Committee  
GARDEN ROOM, OLD TOWN HALL  
1333 Park Avenue, Emeryville, CA 94608

**Monday, November 19, 2012, 5:30 p.m.**

All Advisory Committee meetings are noticed as Special City Council Meetings so that any or all of the City Council may attend and participate in the Advisory Committee's deliberations. However, actions taken by Advisory Committees are not official actions of the City Council but must be ratified at a regular City Council. All writings that are public records and relate to an agenda item below which are distributed to a majority of the Finance Committee (including writings distributed to a majority of the Finance Committee less than 72 hours prior to the meeting noticed below) will be available at the Information Counter, 1333 Park Avenue, Emeryville, California during normal business hours (9am to 5pm, Monday through Friday, excluding legal holidays).

In compliance with the Americans with Disabilities Act, a person requiring an accommodation, auxiliary aid or service to participate in this program should contact the sponsoring department or ADA Coordinator, Dominique B. Burton at (510) 596-4380 or [dburton@emeryville.org](mailto:dburton@emeryville.org) as far in advance as possible, but no later than 72 hours before the scheduled event. The best effort to fulfill the request will be made.

No dogs, cats, birds or any other animal or fowl shall be allowed at or brought in to a public meeting by any person except (i) as to members of the public or City staff utilizing the assistance of a service animal, which is defined as a guide dog, signal dog, or other animal individually trained to provide assistance to an individual with a disability, or (ii) as to police officers utilizing the assistance of a dog(s) in law enforcement duties.

The **AGENDA** for this meeting is as follows:

- I. **CALL TO ORDER**
- II. **PUBLIC COMMENTS**
- III. **APPROVE MINUTES FROM AUGUST 20, 2012 MEETING**
- IV. **AGENDA ITEMS**
  - A. Update of Current Investment Market as it Relates to the City's Investment Portfolio
  - B. FY 2013 First Quarter (Q1) Financial Update
  - C. Status of Alameda County Fire Services Contract
  - D. Update on Redevelopment Dissolution Actions
- V. **STAFF COMMENTS**
- VI. **COMMITTEE MEMBER COMMENTS**
- VII. **ADJOURNMENT**

**FURTHER INFORMATION** may be obtained by contacting Debra Auker, Director of Administrative Services, at (510) 596-4352.

**DATED:** November 15, 2012

\_\_\_\_\_  
Karen Hemphill, City Clerk

Post on: November 15, 2012  
Post until: November 20, 2012

**City of Emeryville  
Finance Committee Meeting Minutes  
August 20, 2012, 5:30pm**

**Members Present:**

William C Reuter, Chairperson  
Nora Davis, Council Member  
Jac Asher, Council Member  
Benay Curtis-Bauer, Business Rep  
Stephen Cutty, SEIU 1021

**Excused:**

Elizabeth Altieri, Vice Chairperson  
Fran Quittel, Resident

**Staff Present:**

Patrick O'Keeffe, City Manager  
Delores Turner, Assistant City Manager  
Debra Auker, Interim Chief Financial Officer/Treasurer  
Peggy Xu, Senior Accountant

- I. **Call to Order:** The meeting was called to order at 5:30p.m.
- II. **Public Comments:** Interim Chief Financial Officer/Treasurer (CFO) Debra Auker introduced herself and noted that she has taken over for Karan Reid who has moved on to another agency.
- III. **Minutes from April 23, 2012 Meeting:** Approved.
- IV. **Agenda Items:**
  - a. **Fourth Quarter Financial Update** – Interim CFO Auker presented the report. Informational item only.  
Questions and comments made by Committee members. Report accepted.  
**Action Taken:** The Committee directed CFO Auker to draft a recommendation related to the discussion of funding capital projects and capital improvements, to be emailed to the members for review and then forwarded to Council for consideration.
  - b. **Update on Redevelopment Dissolution Law AB 1484** – Interim CFO Auker provided a review of AB 1484 and distributed the Schedule of deadlines required under AB 1484. Informational item only.  
Questions and comments made by Committee members. No action taken.
- V. **Staff Comments:** Auditors will be on site at the end of September
- VI. **Committee Member Comments:** None
- VII. **Adjournment:** The meeting was adjourned at 6:37p.m.

## CITY OF EMERYVILLE

### MEMORANDUM

**DATE:** November 19, 2012  
**TO:** Finance Committee  
**FROM:** Debra Auker, Director of Administrative Services  
**SUBJECT:** Update of Current Investment Market as it Relates to the City's Investment Portfolio

#### **Recommendation**

This is an information item only.

#### **Discussion**

Staff has invited Mr. Doug Robinson of RCM Robinson Capital Management LLC, an investment advisory firm registered with the Securities Exchange Commission that specializes in treasury funds management and the healthcare trust investment management needs of local government agencies and municipalities, to provide an investment market update. Mr. Robinson is an approved broker for the City of Emeryville, and he has addressed the Finance Committee in previous years to provide information related to the status of the investment market as it relates to the City's investment portfolio.

The Finance Committee discusses the City's Investment Policy annual and makes a recommendation to the City Council for approval. The Committee last discussed investments at the April 23, 2012 meeting. The recommendations of the Committee were approved by the Council on June 5, 2012.

#### **Summary of the City's Policy**

The key objectives of the City's investment strategy are listed below. The Investment Policy speaks to selection of investments in the following order of priority:

1. Safety (Investments are undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio).
2. Liquidity (The portfolio shall remain sufficiently liquid to meet all operating requirements which might be reasonably anticipated. Liquidity refers to the ability to sell an investment at any given moment with a minimal chance of losing some portion of principal or interest.).
3. Yield (The portfolio is designed to attain a market rate of return).

Allowable Investments:

The Investment Policy allows the City Treasurer to invest funds in:

- California State Local Agency Investment Pool (LAIF)
- U.S. Treasuries maturing within one year
- Money market mutual funds whose portfolios are made up of U.S. Treasuries
- Insured or fully collateralized certificates of deposit or passbook savings accounts
- Obligations issued by agencies or instrumentalities of the U.S. Government
- Prime commercial paper
- Negotiable certificates of deposit
- Medium term corporate notes rated "AA" or better
- Money market mutual funds

There is a five year maximum maturity unless specifically extended by grant of the City Council.

Certain investments allowed by State Code will continue to be excluded from the City policy. These include: Repurchase agreements, reverse repurchase agreements, collateralized mortgage obligations, County investment pools, other investment pools, notes and bonds issued by the State of California and local agencies within California.

**CITY OF EMERYVILLE**  
**QUARTERLY FINANCIAL REPORT**  
*First Quarter 2012-13*  
**As at September 30, 2012**

**OVERVIEW**

This report summarizes the first quarter of fiscal year 2012-13 and reflects 25% of the City of Emeryville's 2012-2013 Operating Budget Period. General Fund key revenues are discussed along with a summary discussion on General Fund expenditures. In addition, expenditure data for the same point in time of the prior budget period (FY 2011-12) is shown for comparative purposes.

**GENERAL FUND OVERVIEW**

**Revenue and Expenditure Summary**

Through the end of the first quarter, revenues are at 14.7% of projections and expenditures are at 20.9%:

	<b>Adopted Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>Percent</b>
Revenues	29,055,800	4,270,888	(24,784,912)	14.7%
Expenditures	28,955,700	6,038,148	22,917,552	20.9%
Est. Fund Balance, 07-01-12	12,010,789	12,010,789	-	
Estimated Balance Yr to Date	12,110,889	10,243,529	(1,867,360)	

**Key Revenues**

The City's top ten budgeted revenues account for 92% of total General Fund revenues.

<b>Top Ten Budgeted Revenues</b>	<b>Annual Budget</b>	<b>Current Year Actual</b>	<b>% of Budget</b>	<b>Prior Year Actual</b>	<b>Actual vs. Prior Year Variance</b>	
Sales Tax	6,893,900	665,013	10%	565,800	99,213	18%
Business License Tax	4,284,400	121,623	3%	37,943	83,680	221%
Transient Occupancy Tax	4,100,000	847,759	21%	723,064	124,695	17%
Utility Users Tax	3,047,300	498,187	16%	580,344	(82,157)	-14%
Cardroom Tax	2,300,000	597,314	26%	587,655	9,659	2%
Property Tax	1,756,400	510,045	29%	401,433	108,612	27%
Franchises	1,444,400	177,842	12%	190,859	(13,017)	-7%
Licenses and Permits	1,235,700	934,631	76%	678,747	255,884	38%
Fines	685,000	109,489	16%	129,569	(20,080)	-15%
V.L.F. In Lieu	617,000	-	0%	-	-	0%
<b>Total</b>	<b>26,364,100</b>	<b>4,461,902</b>	<b>17%</b>	<b>3,895,413</b>	<b>566,489</b>	<b>15%</b>

The following highlights key revenue results:

**Sales Tax:** Sales tax receipts were 10% of budget for the first quarter due to the timing of receipts (September 2012 receipts will be included in the Quarter 2 reporting). These receipts include net reductions of \$94,000 for the East Bay Bridge revenue sharing payment to the City of Oakland which was processed for the first quarter 2012. When compared to prior year, the 18% increase is a reflection of new retail business in the East Bay Bridge Center (Target) as well as improvements in consumer spending. With sales tax being the General Fund's top revenue generator, staff will continue to monitor its results closely.

**Business License Tax:** Business license renewals are on a calendar year basis and are delinquent if not paid by March 1. As a result, minimal revenue is received in the first quarter of the fiscal year, leading to a 3% actual to budget reading as of September 30<sup>th</sup>. Compared to prior year, the \$84,000 increase is a result of new retail business in the East Bay Bridge Center (Target). Staff continues to employ an active discovery program to collect revenues due to the City.

**Transient Occupancy Tax (TOT):** Year-to-date revenues for TOT were 21% of budget and 17% higher than the same time period last year. Hotel revenues for all four hotels exceeded prior year, the result of increased occupancy combined with higher room rates.

**Utility Users' Tax (UUT):** UUT is reflected at 16% of budget due to the timing of the monthly PG&E receipt (September 2012 receipt will be included in the Quarter 2 reporting). When compared to the prior year, the 14% decrease is a result of a one-time receipt of \$120,600 from PG&E in September 2011 due to estimated under-collections of UUT in prior periods.

**Licenses and Permits:** License and Permits revenues are derived primarily from the Planning & Building department including reimbursement/cost recovery income. First quarter results are reflected at 76% of budget and 38% over prior year actuals primarily due to \$332K in building permits collected in September 2012 related to a rental apartment project on Powell Street.

**V.L.F. (Vehicle License Fee) In Lieu:** Fees are received by the County of Alameda just twice per year (in December and April); therefore we expect the first payment to be included in the Quarter 2 reporting.

## Expenditures

Total operating costs are generally 4% below budget at the end of the first quarter of the fiscal year as summarized below.

### By Department:

Expenditures	Annual Budget	Current Year Actual	% of Budget	Prior Year Actual
City Council	144,000	32,115	22.3%	31,939
City Manager	382,900	88,471	23.1%	88,805
City Clerk	338,400	80,089	23.7%	77,393
Public Information Office	91,900	7,894	8.6%	0
City Attorney	479,200	91,208	19.0%	132,433
Administrative Services	1,882,100	463,575	24.6%	436,533
Planning and Building	1,691,300	270,382	16.0%	339,477
Economic Development	801,800	200,069	25.0%	299,030
Public Works	2,812,200	585,322	20.8%	543,200
Non-Departmental Operations	2,790,300	658,408	23.6%	655,947
Police	9,958,500	2,149,969	21.6%	2,232,765
Fire	5,453,400	968,742	17.8%	1,327,117
Community Services	2,129,700	441,904	20.7%	415,520
<b>Total</b>	<b>28,955,700</b>	<b>6,038,148</b>	<b>20.9%</b>	<b>6,580,157</b>

Staffing expenses were on target City wide except the Community Services Department because of the vacant positions of the Office Assistant & Event Coordinator. Contract services were generally low for almost all departments, especially the Building Department as these services do not follow a straight-line pattern. Other operating costs were also lower than expectations in most departments such as supplies, utilities, education & training. The most significant variances were in the non-departmental operations due to the processing of the annual insurance payment in July, the payments for the community promotion grants and the payment for the passenger van for the Community Services Department.

**Expenditures By Type:**

Expenditures By Type	Annual Budget	Current Year Actual	% of Budget	Prior Year Actual
Staffing	16,073,700	3,841,100	23.9%	5,014,915
Contract Services	7,205,600	1,074,480	14.9%	229,128
Maintenance	1,907,900	279,872	14.7%	372,162
Supplies	715,200	112,496	15.7%	108,548
Utilities	586,000	90,515	15.4%	125,435
Other Operating Costs	1,268,800	525,525	41.4%	674,409
Capital	23,100	18,060	78.2%	18,060
Interfund Transfers	1,175,400	96,100	8.2%	37,500
<b>Total</b>	<b>28,955,700</b>	<b>6,038,148</b>	<b>20.9%</b>	<b>6,580,157</b>

The most significant variances by type of expenditure are summarized below:

- Salary savings from the vacancies of the Office Assistant & Event Coordinator in the Community Services Department.
- Contract services, maintenance, supplies, utilities were about 10% below budget.
- Education & training were about 13% below budget.
- Annual payment for the liability insurance caused the other operating expenses to be high for the quarter.
- The purchase of a passenger van for Community Services caused the capital expenses to be high for the quarter.

**CITY OF EMERYVILLE****MEMORANDUM**

**DATE:** November 19, 2012  
**TO:** Finance Committee  
**FROM:** Debra Auker, Director of Administrative Services  
**SUBJECT:** Status of Alameda County Fire Services Contract

**Recommendation**

This is an information item only.

**Discussion**

Staff has attached the first Quarterly Report from Alameda County Fire Department as a discussion item. The Alameda County Fire Department (ACFD) started providing fire and emergency response services to the City of Emeryville on a contract basis beginning July 1, 2012. The contract requires that ACFD provide a quarterly report in order to monitor the service levels and contract costs. The results of the report reflect a 1.6% savings for the first quarter.

Attachments: FY 2012-13 First Quarter and Year End Estimated Expenditures Report.



## Alameda County Fire Department

835 E. 14<sup>th</sup> Street Suite 200, San Leandro, CA 94577

Tel (510) 618-3490 Fax (510) 618-3445

www.acgov.org/fire

DEMETRIOS N. SHAFFER  
Interim Fire Chief

November 5, 2012

SERVING:

City of Dublin

City of Emeryville

City of Newark

City of San Leandro

City of Union City

Lawrence Berkeley  
National Laboratory

Lawrence Livermore  
National Laboratory

Unincorporated Areas  
of Alameda County

Alameda County  
Regional Emergency  
Communications Center  
"Accredited Center  
of Excellence"

Patrick O'Keeffe, City Manager  
City of Emeryville  
1333 Park Avenue  
Emeryville, CA 94608

Dear Pat:

**Subject: 2012-13 First Quarter and Year End Estimated Expenditures Report**

Attached for your review is the First Quarter and Year End Estimated Expenditure Report for City of Emeryville. The 2012-13 approved City contract amount is \$5,320,060, year-end projection for the City's contract is \$5,234,418, and it is estimated to be \$85,642 or 1.6% under budget. The First Quarter expenditures were \$1,291,355 or 24% of budget.

The level of spending during the First Quarter was consistent with initial contract projections:

- Salaries and Benefits are estimated to be 0.9%% or \$40,801 over budget due to the net change of the following:
  - Salary savings due to vacant positions;
  - Actual health premium costs are lower than budgeted Kaiser Family rate;
  - Overtime is estimated to be over budget due to higher than anticipated personnel on workers comp and # of retirements, department is staffed close to constant staffing level;
  - Higher than estimated workers comp allocation from County Risk Management.
  
- Services and Supplies expenditures are estimated to be 8.9% or \$41,788 under budget due to:
  - Buildings & Ground program is estimated to be under budget due to costs for station signs are included in start-up costs;
  - PPE program is estimated to be over budget due to proposal included PPE for 20 recruits and FY 12-13 budgeted for 24 recruits;
  - Building Lease is estimated to be under budget due to timing of moving into new Administration Office, it is anticipated not moving not into the new facility until FY 2013-14;
  - IT program is estimated to be under budget due to lower than anticipated system maintenance costs;

- Contract services program is estimated to be over budget due to budget for hiring of consultant for financial planning;
  - Emergency Disaster Preparedness program is estimated to be over budget due to utilizing contract service for the program;
  - EMS program is estimated to be over budget due to budget for purchasing reserve EMS equipment cache and cost for preventive maintenance on Zoll monitors;
  - Fire Prevention program is estimated to be over budget due to costs for printing inspection forms and code book update;
  - Laundry program is estimated to be over budget due to higher fuel surcharge for delivery;
  - SCBA program is estimated to be under budget due to grant funded new SCBAs require fewer repairs;
  - Staff Vehicle program is estimated to be over budget due to aging fleet requires more repairs;
  - Wildland program is estimated to be over budget due to hose and fitting project to replace aging and failing hoses.
- Countywide Overhead is estimated to be under budget based on County allocation for FY 12-13.

**Quarterly Payment Reconciliation**

The method of payment used by the City is to make monthly payment to the ACFD; the first two month's payment is based on the monthly average of the annual budget amount. The ACFD provides the City with a quarterly expenditure report that reconciles actual expenditures with payments made by the City and invoices the City the difference.

The City has paid \$886,676.66 for the First quarter, the First Quarter actual expenditures were \$1,291,355.00. The following is a summary of year-to-date reconciliation:

Service for FY 2012-2013	Monthly Budget Payment	City YTD Payments	Actual Expenditures	Quarter-end Invoice Amount
1 <sup>st</sup> Quarter	\$443,338.33	\$886,676.66	\$1,291,355.00	\$404,678.34

Should you have questions or require additional information concerning this report, please feel free to contact me or Lisa Hisatomi.

Sincerely,



Demetrious N. Shaffer  
Interim Fire Chief

DNS\LH:lh  
Attachments

cc: Debra Auker, Administrative Services Director, City of Emeryville  
Accounts Payable, City of Emeryville  
Kevin Johnston, Division Chief, ACFD

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ALAMEDA COUNTY FIRE DEPARTMENT

CITY of EMERYVILLE CONTRACT COSTS FOR FY 2012-13

PROGRAM	2012-13 Contract	2012-13 Estimated Actual			Variance (Over)/Under Budget		COMMENTS
		Jul - Sept 12 Actual	Oct- June 13 Estimates	Total Estimated Actual	\$	%	
Allocated %	5.51%	5.51%	5.51%				Contract proposal is based on projections using FY 11-12 budget due to FY 2012-13 was not available at the time of proposal submittal
<b>PROGRAM SERVICES &amp; SUPPLIES</b>	<b>\$468,192</b>	<b>\$71,066</b>	<b>\$355,338</b>	<b>\$426,404</b>	<b>\$41,788</b>	<b>8.9%</b>	
APPARATUS & EQUIPMENT	\$78,578	\$3,626	\$74,952	\$78,578	\$0	0.0%	
BUILDINGS & GROUNDS	\$13,025	\$0	\$3,000	\$3,000	\$10,025	77.0%	Estimated to be under budget due to costs for station signs are included in start-up costs
PPE & UNIFORMS	\$28,281	\$2,078	\$28,707	\$30,785	(\$2,504)	-8.9%	Estimated to be over budget due to proposal included PPE for 20 recruits and FY 12-13 budgeted for 24 recruits
EQUIP & BLDG RENTS & LEASES	\$27,550	\$1,375	\$4,138	\$5,513	\$22,037	80.0%	Estimated to be under budget due to anticipation of not moving to new admin facility until FY 13-14
RADIOS	\$24,659	\$65	\$24,594	\$24,659	\$0	0.0%	
INFORMATION TECHNOLOGY	\$92,043	\$17,339	\$59,294	\$76,633	\$15,410	16.7%	Estimated to be under budget due to lower than anticipated system maintenance costs
DISPATCH CONTRACT	\$70,000	\$17,500	\$52,500	\$70,000	\$0	0.0%	
PROFESSIONAL SERVICES CONTRACTS	\$11,956	\$2,754	\$10,716	\$13,470	(\$1,514)	-12.7%	Estimated to be over budget due to budget for hiring consultant for financial planning
DISASTER PREPAREDNESS	\$434	\$1,109	\$370	\$1,479	(\$1,045)	-240.8%	Estimated to be over budget due to utilization of consultant for the program and offset cost savings for Disaster Preparedness Manager in personnel costs
EMS	\$14,267	\$2,754	\$14,661	\$17,415	(\$3,148)	-22.1%	Estimated to be over budget due to purchase of reserve EMS equipment cache and cost for preventive maintenance on Zoll monitors
FIRE PREVENTION	\$1,654	\$49	\$2,262	\$2,311	(\$657)	-39.7%	Estimated to be over budget due to costs for printing inspection forms and code book update
FUEL/TRANSP	\$29,827	\$7,371	\$23,111	\$30,482	(\$655)	-2.2%	
HAZARDOUS MATERIALS	\$5,602	\$265	\$5,284	\$5,549	\$53	0.9%	

CITY of EMERYVILLE CONTRACT COSTS FOR FY 2012-13

PROGRAM	2012-13 Contract	2012-13 Estimated Actual			Variance (Over)/Under Budget		
		Jul - Sept 12 Actual	Oct - June 13 Estimates	Total Estimated Actual	\$	%	COMMENTS
HOUSEHOLD SUPPLIES	\$8,054	\$1,294	\$5,894	\$7,188	\$866	10.8%	
LAUNDRY	\$8,836	\$2,441	\$7,714	\$10,155	(\$1,319)	-14.9%	Estimated to be over budget due to higher fuel surcharge for delivery
MAPPING	\$2,262	\$0	\$641	\$641	\$1,621	71.7%	Under budget due to map book update was completed in FY 11-12
ADMINISTRATION	\$4,329	\$914	\$2,863	\$3,777	\$552	12.8%	
PUB ED & COMM RELATIONS	\$11,269	\$2,738	\$8,486	\$11,224	\$45	0.4%	
SCBA	\$11,251	\$2,656	\$6,875	\$9,531	\$1,720	15.3%	Estimated to be under budget due to grant funded new SCBAs require fewer repairs
STAFF VEHICLES	\$3,498	\$1,842	\$3,684	\$5,526	(\$2,028)	-58.0%	Estimated to be over budget due to aging fleet requires more repairs
TRG & STAFF DEV.	\$11,586	\$2,345	\$8,385	\$10,730	\$856	7.4%	
RESCUE	\$2,016	\$248	\$1,932	\$2,180	(\$164)	-8.1%	
WILDLAND	\$632	\$144	\$1,460	\$1,604	(\$972)	-153.8%	Estimated to be over budget due to hose and fitting project to replace aging and failing hoses
HUMAN RESOURCES	\$3,360	\$159	\$3,185	\$3,344	\$16	0.5%	
RESERVE	\$413	\$0	\$630	\$630	(\$217)	-52.5%	Estimated to be over budget due to replacement of equipment for reserve apparatus
STRATEGIC PLANNING INITIATIVES	\$2,810	\$0	\$0	\$0	\$2,810	100.0%	
NONDISCRETIONARY SERVICES & SUPPLIES (COUNTY RISK MGMT. COUNSEL)	\$79,777	\$20,931	\$62,792	\$0	\$79,777	100.0%	Based on County allocation
COUNTY INDIRECTS	\$41,050	\$9,038	\$27,113	\$36,151	\$4,879	11.9%	Based on County allocation
ALL PROGRAMS AND OVERHEAD SUBTOTAL:	\$588,999	\$101,035	\$445,243	\$462,555	\$126,444	21.5%	
SALARIES AND BENEFITS							
SALARIES & OVERTIME:							
BASE SALARY	\$2,637,856	\$640,188	\$1,986,606	\$2,626,794	\$11,062	0.4%	

CITY of EMERYVILLE CONTRACT COSTS FOR FY 2012-13

PROGRAM	2012-13 Contract	2012-13 Estimated Actual			Variance (Over)/Under Budget		COMMENTS
		Jul - Sept 12 Actual	Oct - June 13 Estimates	Total Estimated Actual	\$	%	
OVERTIME	\$473,609	\$162,058	\$362,205	\$524,263	(\$50,654)	-10.7%	Estimated to be over budget due to personnel on workers comp and higher than anticipated # of retirements, close to constant staffing level
HOLIDAY PAY	\$146,464	\$38,589	\$107,593	\$146,182	\$282	0.2%	
PERS	\$669,179	\$164,925	\$506,877	\$671,802	(\$2,623)	-0.4%	
PAYROLL TAXES	\$46,898	\$10,116	\$31,230	\$41,346	\$5,552	11.8%	
HEALTH INSURANCE	\$421,326	\$84,420	\$321,111	\$405,531	\$15,795	3.7%	
EMPLOYEE CONTRIBUTION TO HEALTH COSTS	(\$11,829)	\$0	(\$12,198)	(\$12,198)	\$369	-3.1%	
DENTAL	\$36,026	\$7,869	\$27,836	\$35,705	\$321	0.9%	
401A CONTRIBUTION	\$2,430	\$0	\$0	\$0	\$2,430	100.0%	401A contribution will be reinstated until FY 13-14
OTHER BENEFITS	\$31,844	\$7,780	\$27,159	\$34,939	(\$3,095)	-9.7%	Estimated to be over budget due to increase in Cafeteria Plan contribution effective 01/01/13 per MOU extension
WORKERS COMP	\$131,452	\$37,923	\$113,769	\$151,692	(\$20,240)	-15.4%	Based on County allocation
<b>SALARIES &amp; BENEFITS TOTAL:</b>	<b>\$4,585,255</b>	<b>\$1,153,868</b>	<b>\$3,472,188</b>	<b>\$4,626,056</b>	<b>(\$40,801)</b>	<b>-0.9%</b>	
<b>CONTRACT WITH OAKLAND FIRE DEPARTMENT FOR ADDITIONAL COVERAGE</b>	<b>\$145,807</b>	<b>\$36,452</b>	<b>\$109,355</b>	<b>\$145,807</b>	<b>\$0</b>	<b>0.0%</b>	
<b>APPROVED CONTRACT TOTAL:</b>	<b>\$5,320,060</b>	<b>\$1,291,355</b>	<b>\$4,026,786</b>	<b>\$5,234,418</b>	<b>\$85,642</b>	<b>1.6%</b>	
<b>RECONCILIATION</b>							
Month 1 of Quarterly Payment			443,338.33				
Month 2 of Quarterly Payment			443,338.33				
<b>Quarter-end True-up Invoice Amount</b>			<b>404,678.34</b>				

B/O	Unit	ALCO Identifier	Date	Labo	OT Labor	Parts	Freight	OSR	Tax	R/Q total	Reg Hrs	OT Hrs	Reason for repair	Work performed
120792	171	E35	7/30/2012	255		0				\$ 255.00	3	3	0 Call to station	Re-organize hose bed, hose load.
120791	170	E34	7/30/2012	255		0				\$ 255.00	3	3	0 Call to station	Re-organize hose bed, hose load.

Total for Quarter \$ 510.00