



**City of Emeryville
Finance Advisory Committee**

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

Benay Curtis-Bauer, Business Rep
Brian Cross, Business Rep
Vacant, Labor Rep

AGENDA

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

Monday, February 24, 2014, 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 the City Clerk at (510) 596-7800, 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 DECEMBER 16, 2013 MEETING**
- IV. **AGENDA ITEMS**
 - A. City of Emeryville Five-Year Capital Improvement Plan for FY 2014-2019
 - B. Quarterly Financial Update
 - C. Review of City and Successor Agency Long-term Obligations (to be provided)
 - D. Status of Alameda County Fire Services Contract
 - E. Update on Redevelopment Dissolution Actions (verbal)
- 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. The next regular scheduled meeting is **May 19, 2014 at 5:30 p.m.**

DATED: February 18, 2014

Karen Hemphill, City Clerk

Post on: February 18, 2014
Post until: February 25, 2014

City of Emeryville
Finance Advisory Committee Meeting Minutes
December 16, 2013, 5:30pm

Members Present:

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

Staff Present:

Sabrina Landreth, City Manager
Debra Auker, Director of Administrative Services
Michelle Strawson O'Hara, Accounting Supervisor

Excused:

None

- I. **Call to Order:** The meeting was called to order at 5:30 p.m.
- II. **Public Comments:** None.
- III. **Minutes from September 23, 2013 and November 18, 2013 Meetings:** Approved with one change to the November minutes to include "equity-linked" to the discussion regarding Investment Advisory Services as requested by member Benay Curtis-Bauer.
- IV. **Agenda Item:**
 - A. **Review of Audited Financial Statements for the Year Ended June 30, 2013 and Transfer of Fund Balances** – Director Debra Auker introduced Bryan Gruber, CPA of audit firm Lance Soll Lunghard (LSL) who joined Ms. Auker in presenting the June 30, 2013 audited financial statements for the City of Emeryville.
 - Ms. Auker discussed the General Fund unassigned balance and confirmed that it exceeds the 25% minimum threshold of budgeted operating expenditures in accordance with the City's policy. Ms. Auker also provided an overview of other funds: Housing Assets, General Capital Improvement, and Affordable Housing Funds. She also discussed the Capital Assets and Long Term Debt as detailed in the Notes to the financials.
 - Mr. Gruber provided an overview of the audit process: in July 2013 an audit team from LSL was onsite to review of the City's internal controls, safeguarding of assets, policies and procedures and to conduct fraud interviews and perform risk assessments. In October, the audit team returned for one week to conduct the audit testing of documentation and review legal, banking and other confirmations.
 - Mr. Gruber explained the audit communications and letters and the overall unmodified audit opinion.
 - Member Jac Asher questioned the history of the City policy of the 25-50% range of unassigned fund balance and when the policy was originally approved. Member Nora Davis explained that the policy goes back to approximately 1995. Member Asher requested a historical picture of how long it took to reach the current 33% threshold of unassigned funds.
 - Ms. Auker confirmed that she would bring back information on the current bond ratings along with an overview of the debt (per member William Reuter's and Curtis-Bauer's request).
 - Ms. Auker explained that the Comprehensive Annual Financial Report (CAFR) is currently being finalized and will be submitted to the Government Finance Officers Association (GFOA) by the end of December 2013 and will be brought to Council for approval in January 2014.

- Member Fran Quittel asked about the top revenues and trends in expenses. Ms. Auker provided a brief overview of the top revenues for the City of Emeryville and explained that aside from the impact of the RDA reimbursement, the expenses were comparable to the prior year.
- Member Reuter questioned the OPEB and Pension liabilities. Ms. Auker explained that the information provided in the Notes to the financials is current based on the last actuarial study and that a new study will be prepared during the upcoming year.
- Member Curtis-Bauer inquired about the status of the Self-Insured Dental Fund. Ms. Auker confirmed the deficit balance in the fund and noted that staff will be analyzing the fund activities to propose a new funding formula for the next budget cycle.
- Ms. Auker provided an overview of the recommended transfer of General Fund Unassigned Fund Balance and noted that staff is requesting a smaller transfer at this time pending the presentation of the Capital Improvement Program (CIP) later this winter.
- Members approved a motion to recommend acceptance of the audits for the fiscal year ending June 30, 2013 by the full City Council and to endorse the recommended transfer of General Fund Unassigned Fund Balance to fund immediate needs.

V. **Staff Comments:** Ms. Auker thanked the Finance division staff and other City staff for their assistance and cooperation during the course of the audit.

VI. **Committee Member Comments:**

- A. Member Davis asked about the timing of next Finance Committee meeting. Ms. Auker confirmed that due to the President's Day holiday, the next meeting would be moved to Monday, February 24, 2014 when the CIP will be presented for discussion.
- B. Member Stephen Cutty announced that his term would be ending December 31, 2013 and that he would not be seeking reappointment. Ms. Auker and committee members thanked him for his contributions.

VII. **Adjournment:** The meeting was adjourned at 6:25 p.m.

CITY OF EMERYVILLE
QUARTERLY FINANCIAL REPORT
Second Quarter 2013-14
As at December 31, 2013

OVERVIEW

This report summarizes the second quarter of fiscal year 2013-14 and reflects 50% of the City of Emeryville's 2013-2014 Operating Budget. 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 2012-13) is shown for comparative purposes.

GENERAL FUND OVERVIEW

Key Revenues

The City's top ten budgeted revenues account for 93% of total General Fund revenues.

Top Budgeted Revenues	Adopted Budget	FY 2014 YTD Actual	Budget vs. Actual Variance	% of Budget	FY 2013 YTD Actual	FY 2013 vs FY 2014 Variance	
Sales Tax	7,106,800	3,008,781	(4,098,019)	42%	3,017,240	(8,459)	0%
Business License Tax	4,619,700	278,907	(4,340,793)	6%	241,850	37,057	15%
Transient Occupancy Tax	4,500,000	2,454,778	(2,045,222)	55%	2,133,552	321,226	15%
Utility Users Tax	3,108,300	1,339,471	(1,768,829)	43%	1,269,695	69,776	5%
Cardroom Tax	2,300,000	1,153,828	(1,146,172)	50%	1,233,715	(79,887)	-6%
Property Tax	1,856,400	1,022,367	(834,033)	55%	1,037,153	(14,786)	-1%
Property Tax-RDA Residual	-	3,356	3,356	0%	380,567	(377,211)	-99%
Franchises	1,444,400	679,055	(765,345)	47%	659,204	19,851	3%
Licenses and Permits	1,235,900	1,495,138	259,238	121%	2,109,733	(614,595)	-29%
V.L.F. In Lieu	617,000	325,831	(291,170)	53%	315,300	10,531	3%
Fines	335,000	166,977	(168,023)	50%	256,835	(89,858)	-35%
Other and Transfers In	2,536,800	890,207	(1,646,593)	35%	492,193	398,014	81%
Total	\$ 29,660,300	\$ 12,818,697	\$ (16,841,603)	43%	\$ 13,147,037	\$ (328,340)	-2%

The following highlights key revenue results:

Sales Tax: Sales tax receipts were 42% of budget for the second quarter due to the timing of receipts (December 2013 receipts will be included in the Quarter 3 reporting). These receipts include net reductions of \$293k for the East Bay Bridge revenue sharing payments to the City of Oakland. When compared to prior year, sales taxes are relatively flat. 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 half of the fiscal year, leading to a 6% actual to budget reading as of December 31st. Staff continues to employ an active discovery program to collect revenues due to the City.

Transient Occupancy Tax (TOT): Year-to-date TOT revenues (July through November 2013 remittances) were 55% of budget and 15% 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 43% of budget due to the timing of the monthly PG&E receipt (December 2013 receipt will be included in the Quarter 3 reporting). When compared with the prior year, the 5% increase is a result of one-time prior year payments of \$60k.

Licenses and Permits: License and Permits revenues are derived primarily from the Planning & Building department including reimbursement/cost recovery income from development projects. Second quarter results are reflected at 121% of budget. Compared to prior year, revenues are 29% less primarily due to \$515k in building and other permits collected in September 2012 (FY 2013) for a rental apartment project on Powell Street.

Fines: Fines are derived from parking and vehicle code violations, with revenues recognized in arrears upon collection. Collections at the end of the first quarter were at 50% of budget. The 35% decrease from prior year actual collections is due to the elimination of the Red Light Camera program.

Expenditures

Generally the first quarter represents 50% of the fiscal year or approximately \$14.9 million of the annual budget. Total operating costs to date are \$12,866,360 or 13% below budget at the end of the second quarter as summarized below.

By Department:

Expenditures	Annual Budget	Current Year Actual	% of Budget	Prior Year Actual
City Council	146,900	65,777	44.8%	64,368
City Manager	342,500	126,334	36.9%	168,144
City Clerk	344,700	146,379	42.5%	158,436
Public Information Office	121,150	39,406	32.5%	24,285
City Attorney	548,300	258,838	47.2%	218,026
Administrative Services	2,024,110	888,815	43.9%	937,920
Planning and Building	1,732,900	865,224	49.9%	744,739
Economic Development	848,680	403,662	47.6%	395,437
Public Works	2,998,406	1,203,739	40.1%	1,214,891
Non-Departmental Operations	2,680,513	1,123,054	41.9%	3,061,681
Police	10,152,401	4,495,934	44.3%	4,484,513
Fire	5,800,014	2,360,062	40.7%	2,344,975
Community Services	2,155,565	889,137	41.2%	887,609
Total	29,896,139	12,866,360	43.0%	14,705,026

Overall departmental expenditures are considered to be on target if they are within 10% of the budget target for December, which is 50%. Departmental expenditures that vary more than 10% from the budget target are reviewed below.

The City Manager Office is below budget due to the lower than budgeted salaries expenses and the lower than expected operating expenses such as supplies, utilities and education & training.

The Public Information Office is below budget due to the timing of the billing for the taping public meetings and the ENews.

The savings for the Public Works Department are mainly from the vacant positions of the Management Analyst and the Environmental Analyst.

The Fire Department is below budget due to the timing of the December 2013 Alameda County Fire Department invoice, as well as lower than budgeted utility expenses. When you include the December invoice in the current year actual expenditures the Fire Department is at 53% of budget.

Expenditures by Type:

Expenditures By Type	Annual Budget	Current Year Actual	% of Budget	Prior Year Actual
Staffing	16,525,890	7,485,214	45.3%	7,709,547
Contract Services	7,587,114	3,124,233	41.2%	2,840,393
Maintenance	2,108,985	830,330	39.4%	710,416
Supplies	751,300	315,398	42.0%	281,509
Utilities	586,800	221,104	37.7%	205,684
Insurance	687,400	340,830	49.6%	395,639
Advertising/Printing & Publication	185,900	46,047	24.8%	47,929
Education & Training	238,950	72,068	30.2%	59,682
Rental & Leases	49,800	32,100	64.5%	21,293
Fees & Charges	116,500	12,145	10.4%	4,333
Programs & Grants	111,500	71,175	63.8%	67,679
Other	(6,600)	(62,333)	944.4%	11,696
Capital	10,000	4,338	43.4%	26,142
Inter-fund Transfers	942,600	373,710	39.6%	2,323,082
Total	29,896,139	12,866,360	43.0%	14,705,026

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

- Salary savings are from the vacancies in the Public Works Department, the City Manager's Office, and the Community Services: Adult Service Division.
- Total General Fund Contract Services are 8% below budget; however, when you add in the December invoice for Fire Services (\$342,366), the current year expenditures are 54% of budget.

- Maintenance and utilities are more than 10% below budget due to the timing of payments.
- Advertising/printing & publication are about 25% below budget.
- Education & training are about 20% below budget.
- Fees & charges, which include property tax admin fees and police related fees paid to other governments, are about 40% below budget.
- Other operating expense reflects a negative balance because of the offset for the Emergency Medical Services Tax (EMS) reimbursing the Fire Department.



CITY OF EMERYVILLE

MEMORANDUM

DATE: February 24, 2014
TO: Finance Advisory 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 FY 2013-14 Second Quarter 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 current and prior reports are reflected below:

Summary of Fire Service Costs	Contract Budgeted Expenditures	Contract Actual Expenditures	Year End Estimate favorable/ (unfavorable)	Notes
First Quarter	\$1,403,579	\$1,335,939	\$61,060	1.1% Estimate under budget
Second Quarter	\$1,403,578	\$1,278,085	\$167,882	3.0% Estimate under budget
Third Quarter	\$1,403,579			
Fourth Quarter	\$1,403,578			
Total	\$5,614,314	\$2,614,024		

Attachments: FY 2013-14 First Quarter and Year End Estimated Expenditures Report.



Alameda County Fire Department

835 E. 14th Street, Suite 200 · San Leandro, CA 94577

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

www.acgov.org/fire

January 27, 2014

DAVID A. ROCHA
Interim Fire Chief

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"

Sabrina Landreth, City Manager
City of Emeryville
1333 Park Avenue
Emeryville, CA 94608

Dear Sabrina:

Subject: 2013-14 Second Quarter and Year End Estimated Expenditures Report

Attached for your review are the Second Quarter and Year End Estimated Expenditures Report for the City of Emeryville. ACFD had prepared the report using the assumption that the cost of living adjustment (COLA) for the Representative group effective January 2013 is 3.7%. The COLA is still to be determined. ACFD will make adjustment to salary expenditure in future quarters once the rate is finalized as part of negotiations with IAFF Local 55.

The 2013-14 approved City contract amount is \$5,614,314, year-end projection for the City's contract is \$5,446,432, and it is estimated to be 3% or \$167,882 under budget. The Second Quarter expenditures were \$1,278,085 or 22.8% of budget.

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

- Salaries and Benefits are estimated to be 3.2% or \$155,091 under budget due to the net change of the following:
 - Salary is estimated to be under budget due to unfilled positions;
 - Actual health premium costs are lower than budgeted Kaiser Family rate;
 - Actual dental premium costs are lower than budgeted 3-party rate;
 - Overtime is estimated to be close to budget due to decreased # of personnel on workers compensation and lowered leave usage.
 - Fire Chief decided to apply 50% of the COLA toward healthcare cost for CY 2013. Credit is given back to the city for Q1's charges.
- Services and Supplies expenditures are 2.1% or \$9,452 under budget due to:
 - Building Lease is under budget due to timing of moving into new Administration Office, it is anticipated to be Q3 FY 2013-14;
 - Radio program is under budget due to the delay of EBRCs implementation.
 - Laundry program is estimated to be under budget due to new contract in place beginning December 2013.
 - Reserve program will be over budget due to supplies purchased in prior fiscal year wasn't paid until this quarter. The program would be at budget for FY 12-13 if we had paid the invoice on time and will be at budget for FY 13-14.

- Countywide Overhead is estimated to be 4.2% or \$3,344 under budget due to credit applied from FY12-13 True-Up.
- Fixed Assets are at budget.

Quarterly Payment Reconciliation

The method of payment used by the City is to make monthly payment to the ACFD; the first two months' 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 \$935,719 for the Second Quarter. Second Quarter actual expenditures were \$1,278,085. The following is a summary of year-to-date reconciliation:

Service for FY 2013-14	Monthly Budget Payment	City YTD Payments	Actual Expenditures	Quarter-end Invoice Amount
1 st Quarter	\$467,859.50	\$935,719.00	\$1,335,939.00	\$400,200.00
2 nd Quarter	\$467,859.50	\$935,719.00	\$1,278,085.00	\$342,366.00

Should you have questions or require additional information concerning this report, please feel free to contact me or Shu-Mei Chen.

Sincerely,

David A. Rocha
Interim Fire Chief

DNS\SC:sc
Attachments

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

ALAMEDA COUNTY FIRE DEPARTMENT

CITY of EMERYVILLE CONTRACT COSTS FOR FY 2013-14

PROGRAM	2013-14 Proposed Budget with 3.7% COLA		2013-14 Estimated Actual				Total Estimated Actual	Variance (Over)/Under Budget	
	Allocated %	Actual	Actual	Actual	Estimates	Estimates		\$	%
PROGRAM SERVICES & SUPPLIES	5.56%	\$451,044	\$77,106	\$80,406	\$284,080	\$441,592	\$9,452	2.1%	
APPARATUS & EQUIPMENT		\$87,786	\$12,263	\$8,071	\$67,442	\$87,776	\$10	0.0%	
BUILDINGS & GROUNDS		\$2,910	\$0	\$0	\$2,910	\$2,910	\$0	0.0%	
PPE & UNIFORMS		\$29,862	\$1,645	\$6,183	\$22,016	\$29,844	\$18	0.1%	
EQUIP & BLDG RENTS & LEASES		\$16,655	\$2,576	\$2,576	\$10,332	\$15,484	\$1,171	7.0%	Due to timing of moving into the new Admin Office, it is anticipated to be Q3 2014.
EQUIP RENTS & LEASES		\$1,914	\$429	\$480	\$908	\$1,817	\$97	5.1%	
RADIOS		\$36,689	\$51	\$358	\$30,686	\$31,095	\$5,594	15.2%	Estimated to be under budget due to the delay of EBRCs implementation
INFORMATION TECHNOLOGY		\$79,090	\$19,175	\$20,610	\$39,274	\$79,059	\$31	0.0%	
DISPATCH CONTRACT		\$66,024	\$16,506	\$16,506	\$33,012	\$66,024	\$0	0.0%	
PROFESSIONAL SERVICES CONTRACTS		\$13,038	\$1,919	\$3,537	\$7,576	\$13,032	\$6	0.0%	
DISASTER PREPAREDNESS		\$351	\$55	\$24	\$273	\$352	(\$1)	-0.3%	
EMS		\$18,076	\$1,050	\$3,279	\$13,766	\$18,095	(\$19)	-0.1%	
FIRE PREVENTION		\$1,912	\$638	\$60	\$1,186	\$1,884	\$28	1.5%	
FUEL/TRANSP		\$30,656	\$6,373	\$7,003	\$16,797	\$30,173	\$483	1.6%	
HAZARDOUS MATERIALS		\$4,752	\$1,744	\$633	\$2,325	\$4,702	\$50	1.1%	
HOUSEHOLD SUPPLIES		\$6,845	\$1,433	\$1,944	\$3,334	\$6,711	\$134	2.0%	
LAUNDRY		\$9,452	\$1,676	\$2,631	\$3,350	\$7,657	\$1,795	19.0%	Due to new contract starting December 2013
MAPPING		\$1,674	\$0	\$556	\$1,117	\$1,673	\$1	0.1%	
ADMINISTRATION		\$3,211	\$540	\$411	\$1,888	\$2,839	\$372	11.6%	
PUB ED & COMM RELATIONS		\$10,450	\$3,556	\$1,059	\$5,829	\$10,444	\$6	0.1%	
SCBA		\$8,649	\$864	\$192	\$7,587	\$8,643	\$6	0.1%	
STAFF VEHICLES		\$3,892	\$1,363	\$1,285	\$1,244	\$3,892	\$0	0.0%	
TRG & STAFF DEV.		\$9,379	\$2,556	\$863	\$5,955	\$9,374	\$5	0.1%	
RESCUE		\$1,551	\$287	\$478	\$786	\$1,551	\$0	0.0%	
WILDLAND		\$1,807	\$229	\$946	\$632	\$1,807	\$0	0.0%	
HUMAN RESOURCES		\$3,784	\$87	\$148	\$3,546	\$3,781	\$3	0.1%	
RESERVE		\$635	\$91	\$573	\$309	\$973	(\$338)	-53.2%	Over budget due to supplies purchased in FY 12-13 hasn't been paid until Q2 FY 13-14. The program would be at budget for FY 12-13 and estimated to be at budget for FY 13-14 as well.
NONDISCRETIONARY SERVICES & SUPPLIES (COUNTY RISK MGMT, COUNSEL)		\$79,238	\$16,733	\$19,809	\$39,352	\$75,894	\$3,344	4.2%	Under budget due to FY 12-13 True-up
COUNTY INDIRECTS		\$25,999	\$6,842	\$6,842	\$12,305	\$25,989	\$10	0.0%	Based on County allocation
FIXED ASSETS		\$4,002	\$0	\$0	\$3,998	\$3,998	\$4	0.1%	
ALL PROGRAMS AND OVERHEAD SUBTOTAL:		\$560,283	\$100,681	\$107,057	\$339,735	\$547,473	\$12,810	2.3%	

CITY of EMERYVILLE CONTRACT COSTS FOR FY 2013-14

PROGRAM	2013-14 Estimated Actual				Total Estimated Actual	Variance (Over)/Under Budget	COMMENTS
	2013-14 Proposed Budget with 3.7% COLA	Jul - Sept 13 Actual	Oct - Dec 12 Actual	Jan - June 14 Estimates			
SALARIES AND BENEFITS							
SALARIES & OVERTIME:							
BASE SALARY	\$2,600,737	\$637,789	\$638,218	\$1,309,220	\$2,585,227	\$15,510	0.6% Estimated to be under budget due to unfilled positions
OVERTIME	\$598,502	\$158,401	\$123,321	\$281,295	\$563,017	\$35,485	5.9% Estimated to be close to budget due to decreased # of personnel on workers compensation and lowered leave usage
HOLIDAY PAY	\$146,950	\$38,972	\$38,972	\$68,600	\$146,544	\$406	0.3%
PERS	\$704,178	\$173,228	\$173,228	\$353,056	\$699,512	\$4,666	0.7% Due to unfilled positions
EMPLOYEE CONTRIBUTION TO EMPLOYER RETIREMENT COSTS	(\$20,009)	(\$5,125)	(\$5,152)	(\$10,484)	(\$20,761)	\$752	-3.8%
PAYROLL TAXES	\$45,965	\$11,256	\$11,144	\$23,008	\$45,408	\$557	1.2%
HEALTH INSURANCE-ACTIVE	\$427,025	\$91,942	\$92,097	\$211,671	\$395,710	\$31,315	7.3% Estimated to be under budget due to budgeting everyone at Kaiser Bay Area family rate
ER OPEB CONTRIBUTION	\$83,296	\$14,695	(\$14,695)	\$22,314	\$22,314	\$60,982	73.2% Estimated to be under budget due to COLA contribution to healthcare cost. Credit is given for Q1 charges.
DENTAL	\$36,599	\$7,846	\$7,633	\$16,690	\$32,169	\$4,430	12.1% Estimated to be under budget due to budget all employees at 3-party rate and not all employees choose family coverage
401A CONTRIBUTION	\$40,312	\$9,918	\$9,918	\$20,348	\$40,184	\$128	0.3%
OTHER BENEFITS	\$38,746	\$8,541	\$8,549	\$20,796	\$37,886	\$860	2.2%
WORKERS COMP	\$160,844	\$40,211	\$40,211	\$80,422	\$160,844	\$0	0.0% Based on County allocation
SALARIES & BENEFITS TOTAL:	\$4,863,145	\$1,187,674	\$1,123,444	\$2,396,936	\$4,708,054	\$155,091	3.2%
CONTRACT WITH OAKLAND FIRE DEPARTMENT FOR ADDITIONAL COVERAGE							
Administrative Support (0.5 FTE)	\$149,653	\$37,413	\$37,413	\$74,827	\$149,653	\$0	0.0%
	\$41,233	\$10,172	\$10,172	\$20,908	\$41,252	(\$19)	0.0% Due to higher than expected health care cost
APPROVED CONTRACT TOTAL:	\$5,614,314	\$1,335,939	\$1,278,085	\$2,832,406	\$5,446,432	\$167,882	3.0%
RECONCILIATION							
Month 1 of Quarterly Payment		467,859.50	\$467,859.50				
Month 2 of Quarterly Payment		467,859.50	\$467,859.50				
Quarter-end True-up Invoice Amount		400,220.00	\$342,366.00				

**ALAMEDA COUNTY FIRE DEPARTMENT
CITY OF EMERYVILLE
RESPONSE TIMES
FY 2013 - 2014**

STRUCTURE FIRE CALLS						
Percentage of first alarm assignments meeting response time of 11 minutes or less (3 Engines/1 Truck)						
First Quarter		Second Quarter		Third Quarter	Fourth Quarter	YTD Totals
2	2	6	8			8 10
100.00%		75.00%				80.00%

OTHER FIRE CALLS						
Percentage of Calls meeting response time of 7 minutes or less						
First Quarter		Second Quarter		Third Quarter	Fourth Quarter	YTD Totals
4	5	7	7			11 12
80.00%		100.00%				91.67%

MEDICAL CALLS						
Percentage of Calls meeting response time of 7 minutes or less						
First Quarter		Second Quarter		Third Quarter	Fourth Quarter	YTD Totals
184	203	311	344			495 547
90.64%		90.41%				90.49%

HAZARDOUS CONDITIONS						
Percentage of Calls meeting response time of 7 minutes or less						
First Quarter		Second Quarter		Third Quarter	Fourth Quarter	YTD Totals
3	3	8	11			11 14
100.00%		72.73%				78.57%

SERVICE CALLS						
Percentage of Calls meeting response time of 7 minutes or less						
First Quarter		Second Quarter		Third Quarter	Fourth Quarter	YTD Totals
16	19	27	30			43 49
84.21%		90.00%				87.76%

GOOD INTENT						
Percentage of Calls meeting response time of 7 minutes or less						
First Quarter		Second Quarter		Third Quarter	Fourth Quarter	YTD Totals
5	5	7	9			12 14
100.00%		77.78%				85.71%

FALSE CALLS						
Percentage of Calls meeting response time of 7 minutes or less						
First Quarter		Second Quarter		Third Quarter	Fourth Quarter	YTD Totals
43	44	54	56			97 100
97.73%		96.43%				97.00%

CANCELLED ENROUTE						
Percentage of Calls meeting response time of 7 minutes or less						
First Quarter		Second Quarter		Third Quarter	Fourth Quarter	YTD Totals
	25		31			56
306		496		-	-	802

ALL INCIDENTS						
Percentage of Calls meeting response time of 7 minutes or less						
First Quarter		Second Quarter		Third Quarter	Fourth Quarter	YTD Totals
257	281	420	465	0	0	677 746
91.46%		90.32%				90.75%

EMERGENCY INCIDENTS ONLY						
Percentage of Calls meeting response time of 7 minutes or less						
First Quarter		Second Quarter		Third Quarter	Fourth Quarter	YTD Totals
193	213	332	370	0	0	525 583
90.61%		89.73%				90.05%

*Q1 started on 8/7/13

Emeryville Quarterly Report

1/28/2014

R/O	Unit	ALCO Identifier	Date	Labor	OT Labor	Parts	Freight	OSR	Tax	R/O total	Reg Hrs	OT Hrs	Reason for repair	Work performed
131254	402		11/14/13	\$ 427.50	\$ -	\$ 40.89	\$ -		3.68	\$ 472.07	4.5	0.0	Service	1) Annual service. 2) Replace wiper blades. 3) Cleaned battery terminals.

Total for Quarter \$ 472.07