



**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  
Michael Costello, EPOA 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

**Thursday, May 29, 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 FEBRUARY 24, 2014 MEETING**
- IV. **AGENDA ITEMS**
  - A. Review of Proposed Budget for FY 2014/15 & FY 2015/16
  - B. Quarterly Financial Update
  - C. Status of Alameda County Fire Services Contract
  - D. Update on Redevelopment Dissolution Actions (verbal)
- V. **STAFF COMMENTS**
- VI. **COMMITTEE MEMBER COMMENTS**
- VII. **ADJOURNMENT**

**FURTHER INFORMATION** may be obtained by contacting Sabrina Landreth, City Manager, at (510) 596-4371. The next regular scheduled meeting is **August 18, 2014 at 5:30 p.m.**

DATED: May 16, 2014

  
 Karen Hemphill, City Clerk

Post on: May 21, 2014  
Post until: May 30, 2014

**City of Emeryville**  
**Finance Advisory Committee Meeting Minutes**  
**February 24, 2014, 5:30pm**

**Members Present:**

William C Reuter, Chairperson  
Nora Davis, Council Member  
Jac Asher, Council Member  
Benay Curtis-Bauer, Business Rep  
Fran Quittel, Resident  
Brian Cross, Business Rep

**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 December 16, 2013 Meeting:** Approved.
- IV. **Agenda Item:**
  - A. **City of Emeryville Five-Year Capital Improvement Plan (CIP) for FY2014-2019 –**  
Director Debra Auker presented the CIP proposal and highlighted the major projects.
    - Member Quittel asked about the City's practice of setting up reserves for replacement of capital projects and suggested a future study session on this topic. Ms. Auker explained the City's current practice of setting up reserves for vehicle replacement and other items.
    - Ms. Quittel inquired about how staff is prioritizing projects. Member Reuter explained how the Economic Development Committee came up with their priorities.
    - Member Curtis-Bauer asked about new housing projects and whether there is appropriate enforcement by the City to ensure it is the correct type of development.
    - Ms. Quittel mentioned her concern about street congestion and noted that roadway development should be included in all new housing and business development plans. City Manager Landreth explained that traffic studies are routinely conducted with all new developments.
    - Ms. Curtis-Bauer asked whether Council has already determined the CIP priorities. Ms. Auker explained that Council provided general direction (i.e. "fix-it first") which staff considered when preparing the CIP proposal.
  - **The Committee made the following recommendations for Council consideration:**
    1. Council should consider the impact on traffic and congestion when approving new commercial and residential developments.
    2. Affordable, family-friendly housing should be a priority for the City; the intent of specific types of development should be followed-up on to ensure it is correct.
    3. Council should consider improving or installing storm drains where there are unmitigated issues (i.e. Powell Street/Marina).
    4. Emery-Go-Round should continue to be funded as needed to ensure consistent operation; including funding a new bus yard if current lease terminates. See #25 on CIP listing.

5. Council should make completing the South Bayfront Bike/Ped Bridge a priority. See #5 on CIP listing.
  6. The City should continue supporting the Emeryville community through the Senior Center (#18 on listing), 48<sup>th</sup> Street Community Garden (#1), and Bullseye Dog Park (#21).
  7. Council should support the installation of Quiet Zone railroad crossing quadrant gates (#72 on listing).
- B. **Quarterly Financial Update** – Ms. Auker presented the second quarter revenue and expense highlights.
- C. **Review of City and Successor Agency Long-Term Obligations** – Ms. Auker provided a handout and reviewed the long-term debt of the City and Successor Agency. She recommended bundling and refinancing all Successor Agency debt to save money and time in administrating the existing debt.
- Member Davis considered this a good idea and suggested recommending to Council. Ms. Landreth suggested staff will look at the calendar to determine the best timing.
- D. **Status of Alameda County Fire Services Contract** – Ms. Auker presented the FY2013-14 Second Quarter Report from Alameda County Fire Department.
- E. **Update on Redevelopment Dissolution Actions** – Ms. Auker provided a verbal overview of the current status.
- V. **Staff Comments:** Ms. Auker informed the committee that Michael Costello, EPOA Labor Representative accepted her invitation to join the Finance Committee. This is expected to be approved by Council at the March 4th meeting.
- VI. **Committee Member Comments:** None
- VII. **Adjournment:** The meeting was adjourned at 7:03 p.m.

**CITY OF EMERYVILLE**  
**QUARTERLY FINANCIAL REPORT**  
*Third Quarter 2013-14*  
**As at March 31, 2014**

**OVERVIEW**

This report summarizes the third quarter of fiscal year 2013-14 and reflects 75% 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.

<b>Top Budgeted Revenues</b>	<b>Adopted Budget</b>	<b>FY 2014 YTD Actual</b>	<b>Budget vs. Actual Variance</b>	<b>% of Budget</b>	<b>FY 2013 YTD Actual</b>	<b>FY 2013 vs FY 2014 Variance</b>	
Sales Tax	7,106,800	5,429,070	(1,677,730)	76%	5,200,617	228,453	4%
Business License Tax	4,619,700	4,767,583	147,883	103%	4,548,661	218,922	5%
Transient Occupancy Tax	4,500,000	3,439,936	(1,060,064)	76%	3,197,623	242,313	8%
Utility Users Tax	3,108,300	1,992,526	(1,115,774)	64%	1,998,006	(5,480)	0%
Cardroom Tax	2,300,000	1,548,687	(751,313)	67%	1,587,026	(38,339)	-2%
Property Tax	1,856,400	2,071,764	215,364	112%	2,119,527	(47,763)	-2%
Property Tax-RDA Residual	-	3,356	3,356	0%	3,235,442	(3,232,086)	-100%
Franchises	1,444,400	884,801	(559,599)	61%	869,493	15,308	2%
Licenses and Permits	1,235,900	1,895,319	659,419	153%	1,451,757	443,562	31%
V.L.F. In Lieu	617,000	325,831	(291,170)	53%	315,300	10,531	3%
Fines	335,000	249,649	(85,351)	75%	299,358	(49,709)	-17%
<b>Total</b>	<b>\$ 27,123,500</b>	<b>\$ 22,608,522</b>	<b>\$ (4,514,978)</b>	<b>83%</b>	<b>\$ 24,822,810</b>	<b>\$ (2,214,289)</b>	

The following highlights key revenue results:

**Sales Tax:** Sales tax receipts were 76% of budget for the third quarter; March 2014 receipts will be included in the Quarter 4 reporting. These receipts include net reductions of \$370k for the East Bay Bridge revenue sharing payments to the City of Oakland. When compared to prior year, sales taxes have increased 4%. 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. Therefore, the majority of tax revenues for the year were received by March 31, 2014 resulting in 3% over budget for the third quarter. Compared to prior year, revenues have increased by 5% or approximately \$219k. Staff

continues to employ an active discovery and collection program to collect revenues due to the City.

**Transient Occupancy Tax (TOT):** Year-to-date TOT revenues include remittances through February 2014. Results were 76% of budget and 8% 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 64% of budget due to the timing of the monthly PG&E receipt (March 2014 receipt will be included in the Quarter 4 reporting). Results are relatively flat when compared with prior year.

**Property Tax - RDA Residual:** Residual property taxes are funds that were originally RDA tax increment but are now redistributed to the City due to the dissolution of Redevelopment. A reserve policy for residual property taxes was approved by Council last June, allocating 5% of these receipts (\$3k) to the General Fund for economic development. The remaining residual property taxes are committed to capital projects and affordable housing in special funds.

**Licenses and Permits:** License and Permits revenues are derived primarily from the Planning & Building department including reimbursement/cost recovery income from development projects. Third quarter results are reflected at 153% of budget and compared to prior year, revenues are 31% greater.

**Fines:** Fines are derived from parking and vehicle code violations, with revenues recognized in arrears upon collection. Collections at the end of the third quarter were at 75% of budget. The 17% decrease from prior year actual collections is due to the elimination of the Red Light Camera program.

## Expenditures

Generally the third quarter results represent 75% of the fiscal year or approximately \$23.2 million of the annual budget. Total operating costs to date are \$19,698,872 or 11% below budget at the end of the third quarter as summarized below.

### By Department:

Expenditures	Annual Budget	Current Year Actual	% of Budget	Prior Year Actual
City Council	146,900	97,421	66.3%	112,419
City Manager	342,500	192,666	56.3%	246,879
City Clerk	344,700	228,422	66.3%	244,399
Public Information Office	121,150	55,163	45.5%	57,311
City Attorney	548,300	407,711	74.4%	368,613
Administrative Services	2,024,110	1,351,944	66.8%	1,378,694
Planning and Building	2,482,900	1,283,177	51.7%	1,039,121
Economic Development	848,680	586,648	69.1%	583,290
Public Works	2,998,406	1,828,589	61.0%	1,955,449
Non-Departmental Operations	2,980,513	1,697,419	57.0%	3,460,158
Police	10,152,401	6,892,632	67.9%	6,822,707
Fire	5,800,014	3,730,593	64.3%	3,728,967
Community Services	2,155,565	1,346,488	62.5%	1,314,716
<b>Total</b>	<b>30,946,139</b>	<b>19,698,872</b>	<b>63.7%</b>	<b>21,312,721</b>

Overall departmental expenditures are considered to be on target if they are within 10% of the budget target for March, which is 75%. Departmental expenditures that vary more than 10% from the budget target are reviewed below.

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

The Public Information division is below budget due to the timing of the billing for taping public meetings and the postponement of the website redesign.

The Planning/Building department are below budget due to the timing of the billing for professional services (January 2014 expenditures were billed/paid in March 2014); and other lower than expected operating expenses such as supplies, advertising & printing, education & training, and programs & grants.

The savings in Public Works are due to the vacant positions (Management Analyst, Environmental Analyst, and Superintendent) combined with delayed billings for contract services, maintenance, and supplies and lower than expected expenses for advertising & printing, education & training and rentals & leases.

The Non-Departmental expenditures are lower than budgeted due to delayed billings in contract services and utilities, and lower than expected insurance costs, and other operating expenses. Debt service payments are under budget due to the refinancing of

the 1998A bond issuance, although a new debt payment schedule will begin later in the fiscal year.

The Fire department is below budget due to the timing of the bill for March 2014 services from the Alameda County Fire Department. Expenditures in this report include services through February only.

Savings for the Community Services department come from salaries & benefits, contract services, maintenance, advertising/printing & publications, education & training and are offset by the higher than budgeted supplies expenses.

**Expenditures by Type:**

Expenditures By Type	Annual Budget	Current Year Actual	% of Budget	Prior Year Actual
Staffing	16,525,890	11,283,019	68.3%	11,473,771
Contract Services	8,335,986	4,808,608	57.7%	4,523,931
Maintenance	2,108,985	1,407,943	66.8%	1,265,716
Supplies	751,300	465,850	62.0%	418,800
Utilities	586,800	337,047	57.4%	388,969
Insurance	687,400	340,830	49.6%	395,746
Advertising/Printing & Publication	187,028	61,665	33.0%	70,692
Education & Training	238,950	113,703	47.6%	89,732
Rental & Leases	49,800	51,935	104.3%	37,028
Fees & Charges	116,500	15,130	13.0%	28,006
Programs & Grants	111,500	78,306	70.2%	72,357
Other	(6,600)	(56,716)	859.3%	12,648
Capital	10,000	4,338	43.4%	26,142
Inter-fund Transfers	1,242,600	787,214	63.4%	2,509,182
<b>Total</b>	<b>30,946,139</b>	<b>19,698,872</b>	<b>63.7%</b>	<b>21,312,721</b>

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

- Salary savings are from the vacancies in Public Works, the City Manager's office, and Community Services: Adult Service Division.
- Contract Services are 17% below budget; however, when you add in the March Fire payment (\$359,269), the expenditures are 61% of budget.
- Supplies and utilities are 13% and 17% below budget.
- Insurance is 25% below budget.
- Advertising/printing & publication are about 42% below budget.
- Education & training are about 27% below budget.
- Fees & charges, which include property tax admin fees and police related fees paid to other governments, are about 62% below budget.
- Rental & Leases are 29% greater than budget due to the higher than expected storage service requests at the City Clerk division and higher than budgeted lease payments of the copier at the Adult Services division.

- Other operating expenses include contract obligations, animal control services, and the K-9 program. These expenses are netted against an expense recovery of \$174,500 from the EMS fund to create a negative expenditure budget amount of \$6,600. Other operating expenses are below budget due to the pending animal control contract payment and the generator and tent replacement for special events which will be paid by the end of the fiscal year.



## CITY OF EMERYVILLE

### MEMORANDUM

**DATE:** May 29, 2014  
**TO:** Finance Advisory Committee  
**FROM:** Sabrina Landreth, City Manager  
**SUBJECT:** Status of Alameda County Fire Services Contract

#### Recommendation

This is an information item only.

#### Discussion

Staff has attached the FY 2013-14 Third 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	\$1,294,988	\$228,814	4.1% Estimate under budget
Fourth Quarter	\$1,403,578			
<b>Total</b>	<b>\$5,614,314</b>	<b>\$3,909,012</b>		

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



## Alameda County Fire Department

6363 Clark Avenue · Dublin, CA 94568  
Tel (925) 833-3473 · (510) 632-3473 · Fax (925) 875-9387  
www.acgov.org/fire

April 21, 2014

DAVID A. ROCHA  
Fire Chief

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

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"

Dear Sabrina:

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

Attached for your review are the Third Quarter and Year End Estimated Expenditures Report for the City of Emeryville. ACFD had prepared the expenditures report according to the Tentative Agreement with IAFF Local 55. Cost of living adjustment (COLA) for January 2013 is 3.7% and 1.2% for January 2014. The Agreement is pending for approval by the Board of Directors in May. ACFD will make adjustment to salary expenditures in the Fourth Quarter should the term changes.

The 2013-14 approved City contract amount is \$5,614,314, year-end projection for the City's contract is \$5,385,500, and it is estimated to be 4.1% or \$228,814 under budget. The Third Quarter expenditures were \$1,294,988 or 23.1% of budget.

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

- Salaries and Benefits are estimated to be 4.3% or \$209,039 under budget due to the net change of the following:
  - Salary is estimated to be under budget due to unfilled shared positions and lower than expected COLA for January 2014 for the Represented Group;
  - City is only paying for 2.7% of the salary for 18 firefighter recruits due to SAFER Grant. Benefits will be allocated in FY 14-15;
  - 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 under 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 was given back to the city for Q1's charges in Q2. City is encouraged to use the savings toward its OPEB side fund.
  
- Services and Supplies expenditures are 3.8% or \$16,983 under budget due to:
  - Building Lease will be under budget due to the delay of moving into new Administration Office in late March 2014;
  - Radio program is under budget due to the delay of EBRCS implementation;
  - EMS program is estimated to under budget due to not hiring temporary employee to conduct trainings;

- 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 3.6% or \$2,829 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 Third Quarter. Third Quarter actual expenditures were \$1,294,988. The following is a summary of year-to-date reconciliation:

Service for FY 2013-14	Monthly Budget Payment	City Quarterly Payments	Actual Expenditures	Quarter-end Invoice Amount
1 <sup>st</sup> Quarter	\$467,859.50	\$935,719.00	\$1,335,939.00	\$400,200.00
2 <sup>nd</sup> Quarter	\$467,859.50	\$935,719.00	\$1,278,085.00	\$342,366.00
3 <sup>rd</sup> Quarter	\$467,859.50	\$935,719.00	\$1,294,988.00	\$359,269.00 ✓

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  
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 5.56%	2013-14 Estimated Actual					Total Estimated Actual	Variance (Over)/(Under Budget	
		Jul - Sept 13 Actual 5.56%	Oct - Dec 13 Actual 5.56%	Jan - Mar 14 Actual 5.56%	Jan - June 14 Estimates 5.56%	\$		%	COMMENTS
PROGRAM SERVICES & SUPPLIES	\$451,044	\$77,106	\$80,406	\$67,929	\$208,620	\$434,061	\$16,983	3.8%	
APPARATUS & EQUIPMENT	\$87,786	\$12,263	\$8,071	\$3,254	\$64,190	\$87,778	\$8	0.0%	
BUILDINGS & GROUNDS	\$2,910	\$0	\$0	\$0	\$2,910	\$2,910	\$0	0.0%	
PPE & UNIFORMS	\$29,862	\$1,645	\$6,183	\$3,858	\$18,161	\$29,847	\$15	0.1%	
EQUIP & BLDG RENTS & LEASES	\$16,655	\$2,576	\$2,576	\$3,574	\$6,329	\$15,055	\$1,600	9.6%	Due to timing of moving into the new Admin Office.
EQUIP RENTS & LEASES	\$1,914	\$429	\$480	\$419	\$417	\$1,745	\$169	8.8%	
RADIOS	\$36,689	\$51	\$58	\$325	\$30,361	\$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	\$17,837	\$20,966	\$78,388	\$502	0.6%	
DISPATCH CONTRACT	\$66,024	\$16,506	\$16,506	\$16,506	\$16,506	\$66,024	\$0	0.0%	
PROFESSIONAL SERVICES CONTRACTS	\$13,038	\$1,919	\$3,537	\$2,307	\$4,556	\$12,319	\$719	5.5%	
DISASTER PREPAREDNESS	\$351	\$55	\$24	\$44	\$229	\$352	(\$1)	-0.3%	
EMS	\$18,076	\$1,050	\$3,279	\$3,072	\$6,984	\$14,385	\$3,691	20.4%	Estimated to be under budget due to not hiring temporary employee to conduct training
FIRE PREVENTION	\$1,912	\$638	\$60	\$858	\$328	\$1,884	\$28	1.5%	
FUEL/TRANSP	\$30,656	\$6,373	\$7,003	\$6,069	\$10,710	\$30,155	\$501	1.6%	
HAZARDOUS MATERIALS	\$4,752	\$1,744	\$633	\$1,486	\$840	\$4,703	\$49	1.0%	
HOUSEHOLD SUPPLIES	\$6,845	\$1,433	\$1,944	\$1,375	\$1,314	\$6,066	\$779	11.4%	
LAUNDRY	\$9,452	\$1,676	\$2,631	\$1,125	\$2,778	\$8,210	\$1,242	13.1%	Due to new contract starting December 2013
MAPPING	\$1,674	\$0	\$56	\$0	\$39	\$1,395	\$279	16.7%	
ADMINISTRATION	\$3,211	\$540	\$411	\$425	\$801	\$2,177	\$1,034	32.2%	Estimate based on YTD amount
PUB ED & COMM RELATIONS	\$10,450	\$3,556	\$1,059	\$1,347	\$4,482	\$10,444	\$6	0.1%	
SCBA	\$8,649	\$864	\$192	\$952	\$6,636	\$8,644	\$5	0.1%	
STAFF VEHICLES	\$3,892	\$1,363	\$1,285	\$1,021	\$224	\$3,893	(\$1)	0.0%	
TRG & STAFF DEV.	\$9,379	\$2,556	\$863	\$1,145	\$4,811	\$9,375	\$4	0.0%	
RESCUE	\$1,551	\$287	\$478	\$314	\$479	\$1,558	(\$7)	-0.5%	
WILDLAND	\$1,807	\$229	\$946	\$480	\$152	\$1,807	\$0	0.0%	
HUMAN RESOURCES	\$3,784	\$87	\$148	\$88	\$2,356	\$2,679	\$1,105	29.2%	Under budget due to less recruitment activities
RESERVE	\$635	\$91	\$573	\$48	\$261	\$973	(\$338)	-33.2%	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	\$19,809	\$20,058	\$76,409	\$2,829	3.6%	Under budget due to FY 12-13 True-up
COUNTY INDIRECTS	\$25,999	\$6,842	\$6,842	\$6,842	\$5,469	\$25,995	\$4	0.0%	Based on County allocation
FIXED ASSETS	\$4,002	\$0	\$0	\$0	\$3,998	\$3,998	\$4	0.1%	
ALL PROGRAMS AND OVERHEAD SUBTOTAL:	\$560,283	\$100,681	\$107,057	\$94,580	\$238,145	\$540,463	\$19,820	3.5%	

CITY of EMERYVILLE CONTRACT COSTS FOR FY 2013-14									
PROGRAM	2013-14 Estimated Actual				2013-14 Estimated Actual		Variance (Over)/Under Budget		
	Jul - Sept 13 Actual	Oct - Dec 13 Actual	Jan - Mar 14 Actual	Jan - June 14 Estimates	Total Estimated Actual	\$	%	COMMENTS	
<b>SALARIES AND BENEFITS</b>									
SALARIES & OVERTIME:									
BASE SALARY	\$637,789	\$638,288	\$638,700	\$649,460	\$2,564,237	\$36,500	1.4%	Under budget due to unfilled shared positions, lower than expected COLA rate for January 2014 and S&EB for 2.7% of 18 firefighter recruits due to SAFER grant	
OVERTIME	\$158,401	\$123,321	\$131,783	\$148,487	\$561,992	\$36,510	6.1%	Estimated to be under budget due to decreased # of personnel on workers compensation and lowered leave usage	
HOLIDAY PAY	\$38,972	\$38,972	\$33,762	\$33,762	\$145,468	\$1,482	1.0%		
PERS	\$173,228	\$173,228	\$173,762	\$173,762	\$693,980	\$10,198	1.4%	Due to unfilled positions	
EMPLOYEE CONTRIBUTION TO EMPLOYER RETIREMENT COSTS	(\$5,125)	(\$5,152)	(\$5,176)	(\$5,176)	(\$20,629)	\$620	-3.1%		
PAYROLL TAXES	\$11,256	\$11,144	\$9,896	\$12,793	\$45,089	\$876	1.9%		
HEALTH INSURANCE -ACTIVE	\$91,942	\$92,097	\$102,056	\$108,291	\$394,386	\$32,639	7.6%	Estimated to be under budget due to budgeting everyone at Kaiser Bay Area family rate	
ER OPEB CONTRIBUTION	\$14,695	(\$14,695)	\$0	\$0	\$0	\$83,296	100.0%	Estimated to be under budget due to redirecting COLA contribution to healthcare cost. Credit is given for Q1 charges.	
DENTAL	\$7,846	\$7,633	\$7,718	\$8,365	\$31,562	\$5,037	13.8%	Estimated to be under budget due to budget all employees at 3-party rate and not all employees choose family coverage	
401A CONTRIBUTION	\$9,918	\$9,918	\$10,020	\$10,020	\$39,876	\$436	1.1%		
OTHER BENEFITS	\$8,541	\$8,549	\$10,083	\$10,128	\$37,301	\$1,445	3.7%		
WORKERS COMP	\$40,211	\$40,211	\$40,211	\$40,211	\$160,844	\$0	0.0%	Based on County allocation	
<b>SALARIES &amp; BENEFITS TOTAL:</b>	<b>\$1,187,674</b>	<b>\$1,123,514</b>	<b>\$1,152,815</b>	<b>\$1,190,103</b>	<b>\$4,654,106</b>	<b>\$209,039</b>	<b>4.3%</b>		
<b>CONTRACT WITH OAKLAND FIRE DEPARTMENT FOR ADDITIONAL COVERAGE</b>									
Administrative Support (0.5 FTE)	\$37,413	\$37,413	\$37,413	\$37,414	\$149,653	\$0	0.0%		
<b>APPROVED CONTRACT TOTAL:</b>	<b>\$1,335,939</b>	<b>\$1,278,065</b>	<b>\$1,294,988</b>	<b>\$1,476,485</b>	<b>\$5,385,500</b>	<b>\$228,814</b>	<b>4.1%</b>		
<b>RECONCILIATION</b>									
Month 1 of Quarterly Payment	467,859.50	\$467,859.50	\$467,859.50	\$467,859.50					
Month 2 of Quarterly Payment	467,859.50	\$467,859.50	\$467,859.50	\$467,859.50					
<b>Quarter-end True-up Invoice Amount</b>	<b>400,220.00</b>	<b>\$342,366.00</b>	<b>\$359,269.00</b>						

Emeryville Quarterly Report

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
131387	402	B10 Tow	1/8/2014	\$ 142.50	\$ -	\$ 14.96	\$ -	\$ -	\$ 1.35	\$ 158.81	1.5	0.0	Call to station	Installed new 5-pin trailer connector on the truck side. Test, operation OK. 1) Complaint of low voltage and slow cranking. Test system, found batteries not holding load. Replaced batteries. Tested alt, test OK. Test cranking speed, test OK. 2) Complaint that coolant is low. Coolant just below sight glass. Top-off coolant. Inspect for leaks, non detected at this time.
131397	171	E35	1/9/2014	\$ 332.50	\$ -	\$ 594.44	\$ -	\$ -	\$ 53.50	\$ 980.44	3.5	0.0	Call to station	1) Front red wig-wag has half LED's working. Replaced wig-wag light assy. 2) TIC charger intermittent. Checked power and ground. Test OK. TIC charges sometimes and spare battery charger inop. 3) Primer leaks intermittent (Electric button check valve style). Ordering check valve rebuild kit. *Will reschedule to complete repairs*
131396	170	E34	1/23/2014	\$ 617.50	\$ -	\$ 179.01	\$ -	\$ -	\$ 16.11	\$ 812.62	6.5	0.0	Call to station	
										Total for Quarter		\$	812.62	

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

<b>STRUCTURE FIRE CALLS</b>									
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	5	5			13	15
100.00%		75.00%		100.00%				86.67%	

<b>OTHER FIRE CALLS</b>									
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	3	5			14	17
80.00%		100.00%		60.00%				82.35%	

<b>MEDICAL CALLS</b>									
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	272	301			767	848
90.64%		90.41%		90.37%				90.45%	

<b>HAZARDOUS CONDITIONS</b>									
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	4	6			15	20
100.00%		72.73%		66.67%				75.00%	

<b>SERVICE CALLS</b>									
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	13	16			56	65
84.21%		90.00%		81.25%				86.15%	

<b>GOOD INTENT</b>									
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	10	12			22	26
100.00%		77.78%		83.33%				84.62%	

<b>FALSE CALLS</b>									
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	52	55			149	155
97.73%		96.43%		94.55%				96.13%	

<b>CANCELLED ENROUTE</b>									
Percentage of Calls meeting response time of 7 minutes or less									
First Quarter		Second Quarter		Third Quarter		Fourth Quarter		YTD Totals	
	25		31		50				106
306		496		450		-		1,252	

<b>ALL INCIDENTS</b>									
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	359	400	0	0	1036	1146
91.46%		90.32%		89.75%				90.40%	

<b>EMERGENCY INCIDENTS ONLY</b>									
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	284	317	0	0	809	900
90.61%		89.73%		89.59%				89.89%	

\*Q1 started on 8/7/13