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CITY OF EMERYVILLE
INCORPORATED 1896
1333 PARK AVENUE
EMERYVILLE, CALIFORNIA 94608-3517
TEL: (510) 596-4300 | FAX: (510) 596-4389

Budget Advisory Committee

William C. Reuter, Chair

Brian Cross, Member

Benay Curtis-Bauer, Member

Michael Costello, Member

Fran Quittel, Member

Budget Advisory Committee

Regular Meeting

Garden Room, Old Town Hall

Emeryville, CA 94608

October 19, 2015, 5:30 pm

AGENDA

All writings that are public records and relate to an agenda item below which are distributed to a majority of the Budget Advisory Committee (including writings distributed to a majority of the Budget Advisory Committee less than 72 hours prior to the meeting noticed below) will be available at the Information Counter, 1333 Park Avenue, Emeryville, CA, 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 meeting should contact the committee secretary at (510) 596-4352 as far in advance as possible but no later than 72 hours before the scheduled meeting. The best effort to fulfill the request will be made. Assistive listening devices are available for anyone with hearing difficulty from the committee secretary prior to the meeting, and must be returned to the committee secretary at the end of the meeting. All documents are available in alternative formats, upon request.

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. All committee meetings are recorded and are available through the City's website.

FURTHER INFORMATION may be obtained by contacting Maria Öberg, Committee Secretary, at (510) 596-4352 or moberg@emeryville.org. The next regular meeting is scheduled for January 19, 2016.

DATED: **October 13, 2015**

Karen Hemphill, City Clerk

Post on: 10/13/15

Post until: 10/20/15

1. Roll Call
2. Public Comment
3. Approval of May 18, 2015 Minutes
4. Action Items
 - A. Work Plan
5. Information items
 - A. Quarterly Financial Update (verbal and handout)
 - B. Update on Alameda County Fire Agreement (verbal and handout)
 - C. Update on Long-Term Debt Currently Outstanding (verbal and handout)
6. Future Agenda Items
 - A. N/A
7. Announcements/Member Comments
8. Adjournment

City of Emeryville
Finance Advisory Committee Meeting Minutes
May 18, 2015, 5:30 p.m.

Members Present:

William C Reuter, Chairperson
Benay Curtis-Bauer, Vice Chair
Jac Asher, Council Member
Brian Cross, Business Rep

Staff Present:

Sabrina Landreth, City Manager
Maria Öberg, Finance Director
Michelle Strawson O'Hara, Accounting Supervisor

Excused:

Nora Davis, Council Member
Michael Costello, Labor Rep
Fran Quittel, Resident

- I. **Call to Order:** The meeting was called to order at 5:31 p.m.
- II. **Public Comments:** None
- III. **Minutes from February 23, 2015 Meeting:** Approved
- IV. **Agenda Items:**
 - A. **Quarterly Financial Update** – Finance Director Maria Öberg presented the third quarter FY2014-15 revenue and expense highlights.
 - Member Benay Curtis-Bauer asked whether the City had experienced sales tax revenue reductions. City Manager Sabrina Landreth confirmed that the City's sales tax growth is currently about 3% although some agencies are budgeting for contraction in two years. Staff will continue to monitor this.
 - Member Jac Asher questioned the K-9 program and where those monies are budgeted. Staff will respond to this and confirm whether the City has acquired a new police dog this year.
 - B. **Mid-Cycle Budget Review and Proposed Adjustments** - Ms. Öberg presented the highlights.
 - Chair William Reuter noted concerns about ECCL funding given Emery Unified School District's budget issues.
 - Member Asher discussed the importance of funding school crossing guards.
 - Member Curtis-Bauer questioned the library fees and whether the proposed minimum wage ordinance would negatively impact summer jobs for teens.
 - Approved for recommendation to the City Council.
 - C. **Annual Investment Policy Update** – Ms. Öberg presented; approved for recommendation to the City Council.
 - D. **Update on Alameda County Fire Services Agreement** – Informational only
 - E. **Update on Redevelopment Dissolution Actions** – Informational only
 - F. **Update on Bonds Currently Outstanding** - Informational only
- V. **Staff Comments:** Ms. Öberg explained that staff is working with consultants NBS on the Master Fee Schedule updates. This will be brought forward for Council consideration and approval later this summer.

VI. **Committee Member Comments:**

- Member Asher noted her support for the proposed Child Development Center (CDC) funding of \$552k in the Mid-Cycle budget report.
- Chair Reuter noted that he would like to discuss other possible sources of revenues at future meetings.
- Member Curtis-Bauer requested that someone from the CDC attend a future committee meeting to discuss the status of the audit issues and how they are being resolved.

VII. **Adjournment:** The meeting was adjourned at 6:18 p.m.

CITY OF EMERYVILLE
QUARTERLY FINANCIAL REPORT
Fourth Quarter 2014-15
As of June 30, 2015
(Unaudited)*

OVERVIEW

This report summarizes the unaudited results of the General Fund for fiscal year 2014-15 and reflects 100% of the City of Emeryville's FY2014-15 Operating Budget. General Fund key revenues are discussed along with General Fund expenditures. Revenue and expenditure data for the same point in time of the prior budget period (FY 2013-14) are shown for comparative purposes.

GENERAL FUND OVERVIEW

Revenue and Expenditure Summary

With the year substantially complete, except for final closing entries, revenues are at 108.7% of projections and expenditures are at 100%:

	FY14-15 Budget	FY14-15 YTD Actual	Variance	Percent
Revenues	34,280,873	37,278,891	2,998,018	108.7%
Expenditures	31,690,667	31,842,883	(152,216)	100.5%
Fund Balance, 07-01-14	11,977,384	11,977,384	-	
Less: FY15 approved transfers	(1,052,088)	(1,052,088)	-	
Estimated Balance Yr to Date	\$ 13,515,502	\$ 16,361,304	\$ 3,150,234	121.1%

Key Revenues

The City's top ten budgeted revenues account for 92.2% of total General Fund revenues.

Top 10 Budgeted Revenues	FY14-15 Budget	FY14-15 Actual	Budget vs. Actual Variance	% of Budget	FY13-14 Actual	FY14-15 vs FY13-14 Variance	
Sales Tax	7,743,860	7,976,069	232,209	103%	7,656,969	319,100	4%
Transient Occupancy Tax	5,499,400	5,911,821	412,421	107%	5,276,554	635,267	12%
Business License Tax	4,936,700	5,223,903	287,203	106%	5,162,004	61,899	1%
Licenses and Permits	3,534,305	4,151,498	617,193	117%	2,141,540	2,009,958	94%
Utility Users Tax	2,929,000	2,870,024	(58,976)	98%	3,016,700	(146,676)	-5%
Cardroom Tax	2,300,000	2,444,594	144,594	106%	2,369,073	75,521	3%
Property Tax	1,883,910	1,992,355	108,445	106%	1,785,888	206,466	12%
Property Tax-RDA Residual	-	214,258	214,258	n/a	136,222	78,037	57%
Franchises	1,491,178	1,553,715	62,537	104%	1,528,344	25,371	2%
Real Property Transfer Tax	800,000	1,503,485	703,485	188%	485,751	1,017,734	210%
V.L.F. In Lieu	649,517	679,813	30,296	105%	651,661	28,152	4%
Total	\$ 31,767,870	\$ 34,521,534	\$ 2,753,664	109%	\$30,210,706	\$ 4,310,829	14%

*All quarterly reports are on a cash basis, meaning only revenue received and expenditures paid by quarter end are recorded. At the end of the fiscal year and included in this June report, accrued revenues (A/R) and liabilities (A/P) are recorded in accordance with GASB requirements.

The following highlights key revenue results:

Sales Tax: Sales tax receipts were 3% above budget for FY 2014-15 and 4% over prior year FY 2013-14 due to increased sales for many of the top sales tax generators, such as Ikea and Home Depot. Sales tax revenue includes the East Bay Bridge (EBB) shopping center revenue sharing agreement with the City of Oakland. During FY2015 the City received \$502k from the City of Oakland and paid \$939k to the City of Oakland. The amount received is down \$30k from the prior year, a result of business closures in EBB shopping center. With sales tax being the General Fund's top revenue generator, staff will continue to monitor its results closely.

Transient Occupancy Tax (TOT): Year-to-date revenues for TOT were 107% of budget and 12% 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.

Business License Tax (BLT): Total business license collections of \$5.2M were 106% of budget and approximately \$62k or 1% greater than prior year. Staff continues to employ an active discovery program to collect revenue in this area.

Licenses and Permits: License and Permits revenues are derived primarily from the Planning & Building department including reimbursement/cost recovery income from development projects. FY2014-15 results are reflected at 117% of budget primarily due to three large projects that pulled permits: the 3900 Adeline residential project (\$22 million), the Intersection mixed use project at 3800 San Pablo Avenue (\$21 million), and the Grifols "Project Horizon" tenant improvements (\$42 million).

Utility Users' Tax (UUT): UUT is reflected at 98% of budget and 5% less than the prior year. The 5% decrease is due to one-time UUT receipts of \$150k received during FY13-14.

Cardroom Tax: Cardroom taxes of \$2.4M are reflected at 106% of budget and are 3% greater than prior year.

Property Tax: Property taxes of \$2M were 6% over budget and \$200k greater than the prior fiscal year 13-14.

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, allocating 5% of these receipts (\$214k) to the General Fund for economic development. The remaining residual property taxes are committed to capital projects (75%) and affordable housing (20%) in special funds.

Franchise Fees: Franchise fees of \$1.6M are reflected at 4% above budget and are relatively flat with prior year.

Real Property Transfer Tax: Emeryville voters approved a Real Property Transfer Tax measure on November 4, 2014. The ordinance was effective January 1, 2015 and imposed a tax of \$12 per \$1,000 of property valuation. A mid-term budget adjustment increased the proposed revenues to \$800k while actual revenues through 6/30/15 were \$1.5M. Compared to FY13-14 revenues of \$486k, this represented an increase of over \$1M.

Expenditures

The operating expenses are 3% below budget at the end of the fiscal year as summarized below. However the variance does not include year-end encumbered purchasing commitments.

Expenditures by Type:

Expenditures By Type	FY14-15 Budget	FY14-15 YTD Actual	Budget vs. Actual Variance	% of Budget	FY13-14 YTD Actual	FY13-14 vs. FY14-15 Variance
Staffing	17,278,078	16,572,961	(705,117)	96%	15,241,110	1,331,851 9%
Contract Services	8,396,700	8,603,914	207,214	102%	7,928,895	675,018 9%
Maintenance	2,143,630	2,004,071	(139,559)	93%	1,959,176	44,894 2%
Supplies	905,650	843,695	(61,955)	93%	698,440	145,255 21%
Utilities	683,780	697,563	13,783	102%	639,310	58,253 9%
Insurance	437,250	369,908	(67,342)	85%	342,872	27,036 8%
Education & Training	250,733	217,845	(32,888)	87%	180,429	37,416 21%
Advertising/Printing & Publication	184,600	107,921	(76,679)	58%	117,610	(9,689) -8%
Fees & Charges	99,500	17,416	(82,084)	18%	35,682	(18,266) -51%
Programs & Grants	36,500	24,388	(12,112)	67%	96,096	(71,708) -75%
Rental & Leases	80,300	81,668	1,368	102%	70,675	10,993 16%
Other	(9,700)	(30,242)	(20,542)	312%	(27,818)	(2,424) 9%
Capital	15,000	1,845	(13,155)	12%	4,338	(2,494) 0%
Interfund Transfers*	2,466,734	2,329,931	(136,803)	94%	3,195,924	(865,993) -27%
Total	\$ 32,968,755	\$ 31,842,884	\$ (1,125,871)	97%	\$ 30,482,739	\$ 1,360,144 4%

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

Staffing: Salary savings are a result of several vacancies during the first two quarters of the fiscal year, including the Public Works Operation & Facilities Manager (filled November 2014), Public Works Supervisor (filled December with the promotion of the Crew Chef, which it leaves the vacancy of the Crew Chef position), Associate Civil Engineer (filled January 2015), Environmental Programs Analyst position (filled mid-August 2014), Recreation Supervisor (filled December 2014), Administrative Analyst for Community Services, and the shared Office Assistant II (filled mid-November 2014) for Finance/Human Resources and the vacancy of the Assistant City Manager position (filled April 2015).

Contract Services: Professional services are over budget by 2% primarily due to the Planning Division and Public Works cost recovery projects as these services are not budgeted because they are difficult to project.

Maintenance and Supplies: These expenses are below budget by 7% as lower than expected services and supplies were needed.

Utilities: This is over budget by 2% city-wide.

Insurance: These expenses are below budget by 15% as insurance premiums are based on payroll expenditures (see Staffing section above).

Education & Training and Advertising/Printing/Publication: The majority of these expenses are cyclical in nature and dependent on staffing levels. Expenses at the end of the fiscal year are below budget by 13% and 42%, respectively.

Fees & Charges and Programs & Grants: These expenses are below budget by 82% and 33% as these services were not incurred by end of the fiscal year.

Other Operating Expenses: These expenses include contract obligations, animal control services, disaster preparedness and the K-9 program. These expenses are netted against an expense recovery of \$175,000 and \$9,500 from the EMS Fund & Sewer Fund to create a negative expenditure amount of \$30,242.

Expenditures by Department:

Expenditures By Department	FY14-15 Budget	FY14-15 YTD Actual	Budget vs. Actual Variance	% of Budget	FY13-14 YTD Actual	FY13-14 vs. FY14-15 Variance	
City Council	174,831	176,269	1,438	101%	132,580	43,689	33%
City Manager	543,812	466,187	(77,625)	86%	303,353	162,833	54%
City Clerk	329,582	312,884	(16,698)	95%	309,548	3,336	1%
Public Information Office	132,000	98,169	(33,831)	74%	109,328	(11,160)	-10%
City Attorney	590,545	547,371	(43,174)	93%	563,062	(15,691)	-3%
Information Technology	619,076	597,598	(21,478)	97%	435,804	161,794	37%
Finance	1,069,075	962,016	(107,059)	90%	879,091	82,925	9%
Human Resources	652,838	643,172	(9,666)	99%	531,951	111,222	21%
Community Development Services	3,218,377	3,367,673	149,296	105%	3,353,246	14,427	0%
Public Works	3,045,238	2,934,038	(111,200)	96%	2,672,865	261,173	10%
Non-Departmental Operations	4,090,634	3,797,236	(293,398)	93%	4,374,977	(577,741)	-13%
Police	10,465,949	10,200,762	(265,187)	97%	9,466,393	734,369	8%
Fire	5,700,900	5,572,386	(128,514)	98%	5,451,758	120,627	2%
Community Services	2,335,898	2,167,124	(168,774)	93%	1,898,783	268,340	14%
Total	\$32,968,755	\$ 31,842,884	\$ (1,125,871)	97%	\$ 30,482,739	\$ 1,360,144	4%

Overall departmental expenditures are considered to be on target if they are within 10% of the overall budget target for FY14-15, which is 100%. Departmental expenditures that vary more than 10% from the budget target are reviewed below.

City Manager: Expenditures are below budget due to the lower than expected staffing, medical insurance, and retirement costs, but these savings offset by higher education/training expenses.

Public Information Office: Expenditures are below budget mainly due to lower than budgeted expenses such as supplies and community meetings.

Finance: Expenditures are below budget due to the lower than budgeted expenses such as staffing, contract services, supplies and education/training.

Community Development Services: Expenditures are over budget due to the payment for the contract services reimbursement in the Planning Division. These services are related to the reimbursable cost recovery for new development projects which are typically not budgeted as they are difficult to project.



CITY OF EMERYVILLE

MEMORANDUM

DATE: October 19, 2015
TO: Budget Advisory Committee
FROM: City Manager's Department
SUBJECT: Status of Alameda County Fire Services Contract

Recommendation

This is an information item only.

Discussion

Staff has attached the FY 2014-15 Fourth 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:

FY 2014-15:

Summary of Fire Service Costs	Contract Budgeted Expenditures	Contract Actual Expenditures	Year End Estimate favorable/ (unfavorable)	Notes
First Quarter	\$1,424,482	\$1,411,262	\$49,378	.9% Estimate under budget
Second Quarter	\$1,424,482	\$1,334,222	\$69,854	1.2%
Third Quarter	\$1,424,482	\$1,397,786	\$114,207	2%
Fourth Quarter	\$1,424,482	\$1,416,373	\$138,285	2.4%
Total	\$5,697,928	\$5,559,643	\$138,285	2.4% under budget

Attachments: FY 2014-15 Fourth Quarter and Year End Estimated Expenditures Report



ALAMEDA COUNTY FIRE DEPARTMENT

6363 Clark Avenue Dublin, CA 94568

Tel: (925) 833-3473 (FIRE)

Fax: (925) 875-9387

Date: July 21, 2015

Invoice No: 2014-15-436

To: City of Emeryville
Attn: Eileen Birkeland
Accounts Payable
1333 Park Avenue
Emeryville, CA 94608

Federal Tax ID #: 94-3175000

RE: City of Emeryville Fire and Emergency Response Services for June 2015

Total Amount Due and Payable \$466,718.34

**Please remit payment to:
Alameda County Fire Department
6363 Clark Avenue Dublin, CA 94568
Attn: Accounts Receivable**



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

DAVID A. ROCHA
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"

July 20, 2015

Carolyn Lehr, City Manager
City of Emeryville
1333 Park Avenue
Emeryville, CA 94608

Dear Carolyn:

Subject: 2014-15 Fourth Quarter and Year End Estimated Expenditures Report

Attached for your review are the Fourth Quarter and Year End Estimated Expenditures Report for the City of Emeryville. The 2014-15 approved City contract amount is \$5,697,928, year-end projection for the City's contract is \$5,559,643, and it is estimated to be 2.4% or \$138,285 under budget. The Fourth Quarter expenditures were \$1,416,373 or 25% of budget.

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

- Salaries and Benefits are 1.1% or \$55,435 under budget due to the net change of the following:
 - Salaries are close to budget due to hiring 6 additional firefighter recruits and the actual COLA rate for the Represented Group being 0.31%, effective January 2015. Budget originally assumed 2.8% COLA rate;
 - Overtime is over budget due to hosting two recruit academies in the year. An adjustment was made in Q3 to correct the over applied credit in Q2 due from Cal OES reimbursable overtime;
 - Health insurance costs are under budget due to Kaiser Bay Area family plan premium dropping 3.8% in CY 2015 and active employees contributing at least 10% of health insurance cost depending on the plan they choose effective January 1, 2015;
 - Actual dental premium costs are under budget due to budgeting all employees at 3-party rate;
 - Worker's compensation is over budget based on County actual allocation.
- Services and Supplies expenditures are estimated to be 15.5% or \$64,676 under budget due to the following:
 - PPE and Training & Staff Development programs are budget after we trued-up the cost for FY 13-14 Recruit Academy. We billed the City for the costs associated with FY 13-14 Recruit Academy in Q4 FY 13-14. We hired 6 additional firefighter recruits (we budgeted 24);
 - Dispatch contract cost is over budget due to cost per call being higher than expected. Cost per call increased to \$33.86 when the budget for Dispatch Center was finalized in April 2014;
 - Fuel program is under budget due to lower fuel cost;

- Rescue program is over budget due to engine replacement of rescue boat;
 - Wildland program is over budget due to the replacement schedule delay from prior year to this year;
 - Reserve program is over budget due to outfitting higher than expected new reserves;
 - All other programs are either close to budget or under budget based on year to date expenditures.
- Countywide Overhead is estimated to be 17.5% or \$15,357 under budget based on County YTD allocation and credit applied from FY 13-14 True-Up.
 - Countywide Indirect Services charge is 7.6% or \$2,686 budget based on YTD actual.
 - Fixed Assets program is 11.45 or \$1,413 under budget based on YTD actual.

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 \$949,654.66 for the Fourth Quarter. Fourth Quarter actual expenditures were \$1,416,373. The following is a summary of year-to-date reconciliation:

Service for FY 2014-15	Monthly Budget Payment	City Quarterly Payments	Actual Expenditures	Quarter-end Invoice Amount
1 st Quarter	\$474,827.33	\$949,654.66	\$1,411,262.00	\$461,607.34
2 nd Quarter	\$474,827.33	\$949,654.66	\$1,334,222.00	\$384,567.34
3 rd Quarter	\$474,827.33	\$949,654.66	\$1,397,786.00	\$448,131.34
4 th Quarter	\$474,827.33	\$949,654.66	\$1,416,373.00	\$466,718.34

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

cc: Accounts Payable, City of Emeryville
Terry Carey, Division Chief, ACFD

ALAMEDA COUNTY FIRE DEPARTMENT

CITY OF EMERYVILLE CONTRACT COSTS FOR FY 2014-15

PROGRAM	2014-15 Estimated Actual										Total Estimated Actual	Variance (Over)/Under Budget			
	2014-15 Contract	Jul - Sept 14	Oct - Dec 14	Jan - Mar 15	Apr - Jun 15							\$	%	COMMENTS	
	5.71%	Actual	Actual	Actual	Actual	5.71%	5.71%	5.71%	5.71%	5.71%					
PROGRAM SERVICES & SUPPLIES	\$416,625	\$69,695	\$80,625	\$85,349	\$116,280	\$351,949	\$64,676	15.5%							
APPARATUS & EQUIPMENT	\$58,833	\$6,919	\$11,588	\$2,453	\$12,052	\$33,012	\$25,821	43.9%							Based on YTD actual
BUILDINGS & GROUNDS	\$1,350	\$0	\$0	\$0	\$0	\$0	\$1,350	100.0%							Due to no activity
PPE & UNIFORMS	\$35,190	\$3,097	\$2,055	\$2,745	\$14,073	\$21,970	\$13,220	37.6%							Based on YTD actual and credit applied from prior recruit academy
EQUIP & BLDG RENTS & LEASES	\$25,536	\$5,909	\$5,699	\$6,017	\$5,970	\$23,595	\$1,941	7.6%							Based on YTD actual
EQUIP RENTS & LEASES	\$2,184	\$353	\$449	\$473	\$583	\$1,858	\$326	14.9%							Based on YTD actual
RADIOS	\$28,893	\$403	\$6,244	\$3,628	\$16,013	\$26,288	\$2,605	9.0%							Based on YTD actual
INFORMATION TECHNOLOGY	\$86,622	\$20,105	\$18,103	\$25,751	\$20,298	\$84,257	\$2,365	2.7%							Based on YTD actual
PROFESSIONAL SERVICES CONTRACTS	\$10,315	\$1,213	\$2,503	\$4,384	\$1,396	\$9,496	\$819	7.9%							
DISPATCH CONTRACT	\$53,693	\$13,832	\$13,832	\$13,832	\$13,832	\$55,328	(\$1,635)	-3.0%							Over budget due to ACRECC budget not being finalized until April, 2014. Cost per call went up to \$33.86.
DISASTER PREPAREDNESS	\$563	\$18	\$0	\$85	\$33	\$136	\$227	62.5%							
EMS	\$14,663	\$2,495	\$2,956	\$2,309	\$5,264	\$13,024	\$1,639	11.2%							Due to unexpected grant funding
FIRE PREVENTION	\$2,103	\$226	\$78	\$943	\$565	\$1,812	\$291	13.8%							
FUEL/TRANSP	\$31,714	\$4,575	\$5,248	\$4,768	\$5,695	\$20,286	\$11,428	36.0%							Due to lower fuel cost
HAZARDOUS MATERIALS	\$4,680	\$534	\$748	\$923	\$1,727	\$3,932	\$748	16.0%							
HOUSEHOLD SUPPLIES	\$6,790	\$1,341	\$2,264	\$2,404	\$1,126	\$7,135	(\$345)	-5.1%							Based on YTD actual, over budget due to toner replacement
LAUNDRY	\$6,019	\$1,327	\$975	\$1,307	\$2,117	\$5,726	\$293	4.9%							
MAPPING	\$1,719	\$52	\$39	\$571	\$0	\$662	\$1,057	61.5%							Based on YTD actual
ADMINISTRATION	\$3,447	\$504	\$518	\$488	\$667	\$2,177	\$1,270	36.8%							Based on YTD actual
PUB ED & COMM RELATIONS	\$10,823	\$1,751	\$1,504	\$2,072	\$4,581	\$9,908	\$915	8.5%							Based on YTD actual
SCBA	\$9,451	\$735	\$2,164	\$3,361	\$2,746	\$9,006	\$445	4.7%							
STAFF VEHICLES	\$4,397	\$1,265	\$1,443	\$1,097	\$770	\$4,575	(\$178)	-4.0%							Due to aging fleet
TRG & STAFF DEV.	\$8,674	\$2,066	\$34	\$1,706	\$4,593	\$8,399	\$275	3.2%							
RESCUE	\$2,244	\$477	\$384	\$522	\$1,201	\$2,584	(\$340)	-15.2%							Due to engine replacement for rescue boat
WILDLAND	\$1,856	\$402	\$1,159	\$539	\$128	\$2,228	(\$372)	-20.0%							Due to replacement schedule delay
HUMAN RESOURCES	\$4,413	\$84	\$585	\$2,814	\$313	\$3,796	\$617	14.0%							Based on YTD actual
RESERVE	\$653	\$12	\$53	\$157	\$537	\$759	(\$106)	-16.2%							Due to outfitting new reserves
NONDISCRETIONARY SERVICES & SUPPLIES (COUNTY RISK MGMT, COUNSEL)	\$87,852	\$21,395	\$17,972	\$18,675	\$14,435	\$72,477	\$15,375	17.5%							Under budget due to FY 13-14 cost True-Up
COUNTY INDIRECTS	\$35,297	\$8,824	\$8,582	\$8,582	\$6,623	\$32,611	\$2,686	7.6%							Based on County YTD actual
FIXED ASSETS	\$12,435	\$33	\$2,451	\$4,551	\$3,987	\$11,022	\$1,413	11.4%							
ALL PROGRAMS AND OVERHEAD SUBTOTAL:	\$552,209	\$99,947	\$109,630	\$117,157	\$141,325	\$468,059	\$84,150	15.2%							

CITY OF EMERYVILLE CONTRACT COSTS FOR FY 2014-15																
PROGRAM	2014-15 Contract	2014-15 Estimated Actual							Total Estimated Actual	Variance (Over)/Under Budget						
		Jul - Sept 14 Actual	Oct - Dec 14 Actual	Jan - Mar 15 Actual	Apr - Jun 15 Actual						\$	%	COMMENTS			
SALARIES AND BENEFITS																
SALARIES & OVERTIME:																
BASE SALARY	\$2,625,409	\$638,595	\$652,719	\$651,513	\$643,059	\$2,585,886								\$39,523	1.5%	Close to budget due to hiring 6 more firefighter recruits and the new estimated COLA rate for the Represented Group is 1% effective 1/1/2015 and budget assumed 2.8%.
OVERTIME	\$627,818	\$208,428	\$106,764	\$170,562	\$181,250	\$667,004								(\$39,186)	-6.2%	Over budget due to hosting two recruit academies in the year. Adjustment was made in Q3 to correct the over applied credit in Q2 due from Cal OES (reimbursable overtime).
HOLIDAY PAY	\$147,234	\$38,906	\$38,905	\$34,050	\$33,654	\$145,515								\$1,719	1.2%	
PERKS	\$719,005	\$177,743	\$177,667	\$179,782	\$177,829	\$713,021								\$5,984	0.8%	
EMPLOYEE CONTRIBUTION TO EMPLOYER																
RETIREMENT COSTS	(\$26,728)	(\$6,576)	(\$6,575)	(\$6,657)	(\$6,583)	(\$26,391)								(\$337)	1.3%	
PAYROLL TAXES	\$46,524	\$11,479	\$11,479	\$11,566	\$11,470	\$45,994								\$530	1.1%	
HEALTH INSURANCE - ACTIVE	\$469,527	\$100,924	\$101,960	\$106,344	\$110,060	\$419,288								\$50,239	10.7%	Under budget due to Kaiser Bay Area family rate dropping 3.8% in CY 2015 and budgeting everyone at 3 party family rate
COLA REDISTRIBUTION	\$10,039	\$0	\$0	\$0	\$0	\$0								\$10,039	100.0%	FY 14-15 budget proposal assumed that ACFD will contribute 50% of COLA effective 1/1/2014 to OPEB in July-Dec 2014. Per MOU adopted on 5/27/14, the budget for this line item no longer applies.
EMPLOYEE CONTRIBUTION TO HEALTH INSURANCE	\$0	\$0	\$0	(\$9,571)	-\$9,905	(\$19,476)								\$19,476	#DIV/0!	Per MOU adopted on 5/27/14, active employees will contribute at least 10% of health insurance cost depending on the plan they choose effective 1/1/2015.
DENTAL	\$36,116	\$7,789	\$7,675	\$8,124	\$7,931	\$31,519								\$4,597	12.7%	Under budget due to budgeting all employees at 3-party rate
401A CONTRIBUTION	\$40,430	\$9,913	\$9,913	\$10,114	\$10,080	\$40,020								\$410	1.0%	
OTHER BENEFITS	\$40,893	\$10,012	\$9,984	\$10,687	\$10,656	\$41,339								(\$446)	-1.1%	
WORKERS COMP	\$210,860	\$64,135	\$64,134	\$64,135	\$55,569	\$247,973								(\$37,113)	-17.6%	Based on County actual allocation
SALARIES & BENEFITS TOTAL:	\$4,947,127	\$1,261,348	\$1,174,625	\$1,230,649	\$1,225,070	\$4,891,692								\$55,435	1.1%	
CONTRACT WITH OAKLAND FIRE DEPARTMENT FOR ADDITIONAL COVERAGE	\$157,518	\$39,380	\$39,380	\$39,380	\$39,378	\$157,518								\$0	0.0%	
Administrative Support (0.5 FTE)	\$41,074	\$10,587	\$10,587	\$10,600	\$10,600	\$42,374								(\$1,300)	-3.2%	Due to higher than expected COLA effective 7/1/2013.
APPROVED CONTRACT TOTAL:	\$5,697,928	\$1,411,262	\$1,334,222	\$1,397,786	\$1,416,373	\$5,559,643								\$138,285	2.4%	
RECONCILIATION																
Month 1 of Quarterly Payment		474,827.33	\$474,827.33	\$474,827.33	\$474,827.33	\$474,827.33										
Month 2 of Quarterly Payment		474,827.33	\$474,827.33	\$474,827.33	\$474,827.33	\$474,827.33										
Quarter-end True-up Invoice Amount		461,607.34	\$384,567.34	\$448,131.34	\$466,718.34											

**ALAMEDA COUNTY FIRE DEPARTMENT
CITY OF EMERYVILLE
RESPONSE TIMES
FY 2014 - 2015**

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	
3	3	6	6	2	2	5	5	16	16
100.00%		100.00%		100.00%		100.00%		100.00%	

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	4	4	2	2	11	11	21	22
80.00%		100.00%		100.00%		100.00%		95.45%	

MEDICAL CALLS									
Percentage of Calls meeting response time of 7 minutes or less									
First Quarter		Second Quarter		Third Quarter		Fourth Quarter		YTD Totals	
318	342	381	416	353	395	349	373	1401	1526
92.98%		91.59%		89.37%		93.57%		91.81%	

HAZARDOUS CONDITIONS									
Percentage of Calls meeting response time of 7 minutes or less									
First Quarter		Second Quarter		Third Quarter		Fourth Quarter		YTD Totals	
11	12	11	13	10	10	5	5	37	40
91.67%		84.62%		100.00%		100.00%		92.50%	

SERVICE CALLS									
Percentage of Calls meeting response time of 7 minutes or less									
First Quarter		Second Quarter		Third Quarter		Fourth Quarter		YTD Totals	
24	29	20	23	18	19	22	22	84	93
82.76%		86.96%		94.74%		100.00%		90.32%	

GOOD INTENT									
Percentage of Calls meeting response time of 7 minutes or less									
First Quarter		Second Quarter		Third Quarter		Fourth Quarter		YTD Totals	
7	8	12	13	16	17	13	14	48	52
87.50%		92.31%		94.12%		92.86%		92.31%	

FALSE CALLS									
Percentage of Calls meeting response time of 7 minutes or less									
First Quarter		Second Quarter		Third Quarter		Fourth Quarter		YTD Totals	
61	63	41	44	61	63	56	56	219	226
96.83%		93.18%		96.83%		100.00%		96.90%	

CANCELLED ENROUTE									
Percentage of Calls meeting response time of 7 minutes or less									
First Quarter		Second Quarter		Third Quarter		Fourth Quarter		YTD Totals	
	57		65	0	73	0	57		252
519		584		581		543		2,227	

ALL INCIDENTS									
Percentage of Calls meeting response time of 7 minutes or less									
First Quarter		Second Quarter		Third Quarter		Fourth Quarter		YTD Totals	
428	462	475	519	462	508	461	486	1826	1975
92.64%		91.52%		90.94%		94.86%		92.46%	

EMERGENCY INCIDENTS ONLY									
Percentage of Calls meeting response time of 7 minutes or less									
First Quarter		Second Quarter		Third Quarter		Fourth Quarter		YTD Totals	
336	362	402	439	367	409	370	394	1475	1604
92.82%		91.57%		89.73%		93.91%		91.96%	

ALCO														
R/O	Unit	Identifier	Date	Labor	OT Labor	Parts	Freight	OSR	Tax	R/O total	Reg Hrs	OT Hrs	Reason for repair	Work performed
150399	170	E34	4/15/2015	\$ 266.00	\$ -	-	-	-	-	\$ 266.00	2.8	0.0	Repair	Pump test performed. Passed.
150398	171	E35	4/15/2015	\$ 266.00	\$ -	-	-	-	-	\$ 266.00	2.8	0.0	Repair	Pump test performed. Passed.
150397	200	T535	4/15/2015	\$ 266.00	\$ -	-	-	-	-	\$ 266.00	2.8	0.0	Repair	Pump test performed. Passed.
150173	170	E34	4/16/2015	\$ 760.00	\$ -	\$ 484.00	\$ -	\$ 45.98	\$ 1,289.98	8.0	0.0	BIT inspection	1) 90 Day inspection performed, at STA35. 2) Kussmaul charger not working. Replaced charger, had to return next day with correct charger ASSY.	
150364	171	E35	4/23/2015	\$ 142.50	\$ -	\$ 362.00	\$ -	\$ 34.39	\$ 538.89	1.5	0.0	Repair	Front brakes worn. Performed front brake job, lining only. Test drive, OK. 2) Smoke test performed. Passed. 3) Steam clean. 4) Wiper blades and nozzles need to be replaced. 5) Pump panel tach drive nonop. Has never been connected to pump transmission. OK. 6) Tank fill valve leaking. Removed, cleaned, re kit valve and reinstall. 7) Capt.'s grab handle broken. Replaced with new handle. 8) Red flash 1/2 out Capt.'s out rigger. Removed broken bulb, cleaned socket, installed new bulb. 9) Alternator belt cracked. Replaced belt with new. 10) Alternator adjustment jam nut. Removed old. 11) Left deck gun set screw pump test. Remove nozzle and removed screw and replaced. 12) Front discharge crushed during tow. Check, OK. 13) Replace all 6 batteries. 14) Engineers window crank broken. Replaced with new. 15) 10hour ladder service performed. 16) Clean ladder and outriggers performed. Scraped off old grease, cleaned with spirits, lubed and greased. 17) Fold down step broken. Replaced with new. 18) #3 cross lay valve leaking. Removed, clean, re	
150367	200	T535	5/11/2015	\$ 2,470.00	\$ -	\$ 1,934.85	\$ -	\$ 183.81	\$ 4,588.66	26.0	0.0	Service	1) 90 Day inspection performed. 2) Waterous pump mounting, one bolt broke. Defer to service. 3) Body, step and front discharge piping damaged. Defer to service. 4) Front brakes down to 5/16" lining thickness. Schedule in for brake job soon.	
150174	171	E35	5/11/2015	\$ 142.50	\$ -	-	-	\$ 142.50	\$ 142.50	1.5	0.0	BIT inspection	1) 90 Day inspection performed. 2) Waterous pump mounting, one bolt broke. Defer to service. 3) Body, step and front discharge piping damaged. Defer to service. 4) Front brakes down to 5/16" lining thickness. Schedule in for brake job soon.	

Emeryville Quarterly Report

150621	171	E35	6/18/2015	\$ 522.50	\$ 285.00	\$ 359.85	\$ -	\$ 34.19	\$ 1,201.54	5.5	3.0	Road call	1) Call to station--no rig OOS no start at 6001 Shattuck Ave. Checked starter circuit connections. Sparks coming from starter head when trying to start. Found failed connection cable from solenoid to starter case. Hit starter; engine started. Followed back to STA35. Ordered starter 6/15/2015. Received/will call starter at local vendors. R&R starter, had to clock nose cone and solenoid on starter. Reroute alternator cables to reach starter. 2) Class A foam leak. Tightened clamp at foam drain valve. Test.
150571	402	B10 Tow	6/29/2015	\$ 95.00	\$ -	\$ 48.33	\$ -	\$ 4.59	\$ 147.92	1.0	0.0	Repair	1) Check engine light. P0131 O2 sensor 1/1 circuit low, bank one sensor one. Replace B1S1 O2 sensor. Clear code.
<p>Total for Quarter \$ 8,707.49</p>													

CITY OF EMERYVILLE

OUTSTANDING LONG-TERM DEBT

CITY DEBT (as of 6/30/15)

Issue	Rating	Interest Rate	Maturity	Par Amount	15-16 Principal	15-16 Interest
2013A Lease Revenue	N/A Private Placement	3.02% fixed	May 2028	\$3,912,500	\$252,700	\$118,157
TOTAL				<u>\$3,912,500</u>	<u>\$252,700</u>	<u>\$118,157</u>
Curr. Outstanding				<u>\$3,912,500</u>		

SUCCESSOR AGENCY DEBT (as of 9/30/15)

Issue	Rating	Interest Rate	Maturity	Par Amount	15-16 Principal	15-16 Interest
2014A Tax-exempt	S&P: A+	0.19-3.58%	2034	\$ 90,235,000	\$5,440,000	\$ 4,381,100
2014B Taxable	S&P: A+	0.7-4.82%	2031	13,395,000	895,000	460,101
TOTAL				<u>\$ 103,630,000</u>	<u>\$6,335,000</u>	<u>\$ 4,841,201</u>