



PLEASE POST

City of Emeryville

INCORPORATED 1896

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Chair John Bauters
Member Dianne Martinez

BUDGET AND GOVERNANCE COMMITTEE

Regular Meeting

TELECONFERENCE

Actions taken by Advisory Bodies are not official actions of the City Council, but must be ratified at a regular City Council meeting.

All writings that are public records and relate to an agenda item which are distributed to a majority of the legislative body less than 72 hours prior to the meeting noticed will be made available via email by request the Committee Secretary.

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 as far in advance as possible, but no later than 72 hours prior to the scheduled event. The best effort to fulfill the request will be made. Pursuant to California Governor Gavin Newsom's Executive Order N-29-20, the City is authorized to hold public meetings via teleconferencing and to make public meetings accessible electronically to all members of the public seeking to participate in the meeting during the current health emergency. As such, Committee Members will be participating in the meeting via teleconference, and the City will provide various options for the public to participate in the conduct of the meeting remotely.

- 1) Zoom Meeting Information:
<https://emeryville-org.zoom.us/j/97856151232?pwd=aUNpbWpYc2t6a0JvVzlwK2ZsT0loZz09>
Password 848831.
- 2) Audio Only: Call in to 669-900-6833, Meeting ID 978 5615 1232, Password 848831.

February 11, 2021 – 11:00 AM

AGENDA

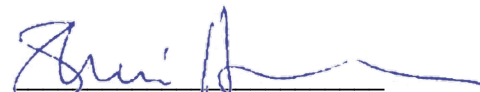
1. Call to Order
2. Roll Call
3. Public Comment
 - 3.1. Submit an Online Speaker Card at www.emeryville.org/advisorybodies
4. Approval of December 10, 2020, Regular Meeting Action Minutes
5. Action Items
 - 5.1. Recommendation to City Council on Allocation of Measure F (1/4 cent Sales Tax) Funds
6. Information Items
 - 6.1. Update On The City's Effort To Transition To Gender-Neutral Forms.
 - 6.2. Discussion Of Process And Timeline For Possible Revenue Related Ballot Measures.
 - 6.3. Review The City's Operational Costs Including Professional Services Contracts.
 - 6.4. Discuss Possible Additional Committee Meetings Through June 2021.
7. Future Agenda Items
 - 7.1. Review of Police Department Overtime
8. Announcements / Member Comments
9. Adjournment

Public comment for agenda items can be submitted online via our new online speaker card at www.emeryville.org/advisorybodies. Written comments can also be submitted by email to the Committee Secretary. If you would like to support, oppose, or otherwise comment on an upcoming agenda item, please send in your comments prior to the meeting as you will be unable to attend in person until the Governor's stay at home order is rescinded.

FURTHER INFORMATION may be obtained by contact Brad Farmer, Committee Secretary, at 510-596-4352 or bfarmer@emeryville.org. The next regular meeting is scheduled for May 13, 2021, at 11:00 AM.

DATED: FEBRUARY 4, 2021

Post On: FEBRUARY 5, 2021
Post Until: FEBRUARY 12, 2021


Sheri Hartz, City Clerk

City of Emeryville
Budget and Governance Committee, Regular Meeting Minutes
December 10, 2020, 11:00 a.m.

Members Present:

John J. Bauters, Chair and Council Member (Bauters)
Dianne Martinez, Mayor (Martinez)

Staff Present:

Christine Daniel, City Manager (Daniel)
Brad Farmer, Finance Director (Farmer)
Pedro Jimenez, Director of Community Services
Peggy Xu, Senior Accountant
Sheri Hartz, City Clerk
Trish Raver, Director of Human Resources

Consultants Present:

Brandon Young - Lance, Soll & Lunghard, LLP

1. **Call to Order:** The meeting was called to order by Bauters at 11:00 a.m.
2. **Roll Call**
3. **Public Comment:** None
4. **Approval of Meeting Action Minutes**
 - 4.1 **October 8, 2020 Regular Meeting Minutes** – The minutes were approved upon a motion by Martinez and second by Bauters.
5. **Information Items**
 - 5.1 **Fiscal Year 2020-21 1st Quarter Financial Update**
 - Farmer presented the 1st quarter financials to the Committee and advised the Committee that the economic slowdown will continue throughout fiscal year 2020-21 and beyond, and revenue recovery will depend on the economy reopening and vaccine distribution.
 - Farmer advised the Committee that the overall revenues were down 50% compared to last fiscal year the same period because of the slowed economy caused by Covid-19. Reuter asked about the City's larger revenues, Sales and Use Tax, Transient Occupancy Tax (TOT), Business License (BL) and Cardroom revenues. Farmer informed the Committee that the TOT taxes were substantially down due to the restrictions on travel, while revenues for property tax typically come in the second and fourth quarter while sales and use taxes and cannabis tax are received one quarter in arrears. Due to the closures mandated because of

Covid-19, BL taxes are projected to be lower as some business have closed and the remaining businesses will probably see their income reduced, resulting in lower BL taxes. No revenues are expected during the current year from the Cardroom and Business

- Farmer reported the expenditures for the first quarter were in track as the projected budget. Current quarter expenses include the lump-sum payment prepaying current year's CalPERS unfunded actuarially liability. As a result of prepaying this obligation, the City was able to save over \$250 thousand dollars and that this practice is consistent with prior years. Farmer explained that when he annualized this prepayment, the actual expenses would represent expenditures at 19% of budget instead of the 25% expected. Farmer added that these savings were due to staff vacancies and departments keeping operating costs as low as possible during the first quarter.
- The Committee reviewed the first quarter financials and asked the reason for the increase in expenditures in the City Attorney's Office. Farmer responded that he would provide the Committee with the details of the increase as he just joined the City with less than two weeks and needed some time to investigate the variance.

6. Action Item

6.1 Review and Recommend Acceptance of Fiscal Year 2019-20 Comprehensive Annual Financial Report (CAFR) and Compliance Reports

- The City's external auditor Brandon Young from Lance, Soll & Lunghard, LLP discussed the City's financial statements, audit processes, GASB (Governmental Accounting Standards Board) updates and explained the purposes of the different communication letters to the City. For FY 2019-20, the City received an "unmodified" or "clean" opinion on the financial statements.
- Mr. Young advised the Committee that the Child Development Program also received an "unmodified" or "clean" opinion on the financial statements, as this Program had concern in previous years, but no issues were raised during the current audit.
- After committee discussion and questions to Mr. Young, a motion by Martinez and second by Bauters, the report was accepted recommended to be forwarded to Council for acceptance.

- 7. Announcements / Member Comments:** Bauters requested that items brought up under Future Agenda Items be maintained on the agenda until they are brought back to the Committee. Martinez agreed.

Future Agenda Items:

- Discussion of Police Department Overtime.
- Gender Neutrality

- 8. Adjournment:** The meeting was adjourned at 11:34 a.m.



City of Emeryville

CALIFORNIA

MEMORANDUM

DATE: February 11, 201

TO: Christine Daniel, City Manager

FROM: Brad Farmer, Finance Director

SUBJECT: **Measure F (1/4 cent sales tax) allocation**

RECOMMENDATION

Staff recommends that the Committee:

- (A) Receive a report on Measure F funds collected; and
- (B) Make a recommendation to the City Council on the allocation of Measure F funds.

Background

On December 3, 2019, the City Council approved placing a measure requesting voter approval of a special sales and use tax on the March 3, 2020 ballot. Measure F was placed on the ballot and the ballot question was as follows:

“To maintain healthy communities and improve quality of life in Emeryville, shall a measure to protect the safety of local residents, reduce property crimes/auto burglaries, improve fire protection services, and provide a nurturing environment for pre-K/early childhood education for working families by levying a quarter-cent sales tax, raising approximately \$2 million annually, until ended by voters, with independent oversight and audits, exclusively for public safety and child development in Emeryville, be adopted?”

The measure was approved by the voters of Emeryville with a 74.5% approval rate and went into effect July 1, 2020.

Revenue Update

As of January 25, 2020, Measure F revenues collected total \$837,463. These collections represent the first quarter of FY 2020-21 and two-months advances toward the second quarter of FY 2020-21. Based upon the collections and the slowed economy, the projected collections for FY 2020-21 appear to be approximately \$1.5 million. Subsequent fiscal year collections are projected to grow to approximately \$2.0 million, depending on the local economy.

DISCUSSION

Funding Decision

Permitted expenses allow under Measure F are restricted to “Public Safety and Child Development in Emeryville”, as defined in the tax ordinance.

The following expenses are the restricted uses authorized by Measure F:

- Additional Firefighter Positions
- Additional Police Officer Positions
- Additional Public Safety Positions
- Additional Code Enforcement Positions
- Additional Engineering Positions
- Funding Emeryville Child Development Center

The tax ordinance specifically provides that Council is authorized to decide how to allocate the revenues from the tax:

“Revenues from this measure may not be sufficient to fund all purposes described herein. Accordingly, the City Council is authorized to determine the funding priorities as part of its regular budget process to ensure that the costs of the services funded by revenues from this measure do not exceed the actual revenues received.

The general fund will not be used to supplement funding if the costs of the services to be funded by the measure exceed the revenues generated by the measure. If that occurs, the Council will develop an expenditure plan for the tax revenues such that sufficient revenues are available to sustain those services listed in the ordinance and approved by the voters” (Article 3A, Section 3-3.353).

FISCAL IMPACT

The fiscal impact of the Committee’s recommendation will depend on what services are chosen to be funded.

CONCLUSION:

Staff recommends that the Committee review and make a recommendation to the City Council regarding how to allocate the Measure F funds.

PREPARED BY: Brad Farmer, Finance Director

**APPROVED AND FORWARDED TO THE
BUDGET AND GOVERNANCE COMMITTEE OF THE CITY OF EMERYVILLE:**

Christine Daniel, City Manager



MEMORANDUM

DATE: February 11, 2021
TO: Christine Daniel, City Manager
FROM: Trish Raver, Human Resources Director
SUBJECT: Update on the City's Effort to Transition to Gender-Neutral Forms

BACKGROUND

Several years ago the Budget & Governance Committee identified the need for the City/MESA to provide gender neutral forms for use by community members and City employees. At that time, staff began updating forms so they were gender neutral.

DISCUSSION

While the City/MESA has made some progress updating forms to be gender neutral, a more comprehensive review of City/MESA forms had not taken place to determine the number of forms that require update. Department Directors have been tasked with identifying all forms that need to be modified. At the time of this report, Departments have identified the following number of forms in need of modification to ensure gender neutrality:

Finance: One (1) form requires update.

Human Resources: Thirteen (13) Administrative Instructions require update, two (2) MOUs.

Police: Seventeen (17) forms require update.

The Community Services Department completed a comprehensive review of documents and had updated all documents to be gender neutral.

The Offices of the City Clerk and City Manager, as well as departments of Information Technology, Community Development and Public Works have no known forms in need of update. However, forms will be continuously reviewed and updated as used to ensure they are modified if necessary.

An update will be provided at the next committee meeting regarding progress on the identified forms and documents in each department. Vendors who provide forms for City use which require update will be contacted to request an update to their forms.

CONCLUSION

The Human Resources Department has met with Department Directors to identify all departmental forms and policies to determine if modification is necessary to meet the goal

of having all City/MESA documents be gender neutral. Department Directors have completed a preliminary review of forms, identified forms in need of modification and have been tasked with timely effectuating the modifications. Human Resources will return to the Committee at the next meeting to provide an update on progress of the form modifications.



City of Emeryville

CALIFORNIA

MEMORANDUM

DATE: February 11, 2021

TO: Budget and Governance Committee

FROM: Brad Farmer, Finance Director

SUBJECT: Process and Timeline; Revenue Generating Ballot Measures For 2022

RECOMMENDATION

Staff recommends that the Budget & Governance Committee discuss the process and timeline for possible revenue generating ballot measures in 2022.

BACKGROUND

At a January 19, 2021 study session, staff provided the City Council with an updated five-year financial forecast. That forecast reflects the significant impacts of the COVID-19 pandemic and accompanying economic shut-down on the City's major revenue sources: sales tax, transient occupancy tax and business license tax. The forecast projects an approximate \$14 million General Fund shortfall in Fiscal Year 2021-2022 and an almost \$15 million shortfall in Fiscal Year 2022-2023. In addition to the one-time budget strategies identified by staff to help close those gaps, the City Council requested that the Budget and Governance Committee discuss other methods of addressing the shortfalls. This report provides information about the process and timing for revenue generating ballot measures in the 2022 election cycle, including estimated costs associated with those elections.

DISCUSSION

There are legislative deadlines to place measures on the June or November 2022 ballots. The following charts include deadlines for the two elections. The next section of the report will address timelines for developing information in advance of the legislative process.

Timeline for June 2022 Primary Election

| Date | Task |
|----------------|--|
| March 1, 2022 | Last City Council meeting to call election: Action to approve a Resolution calling the March election; requesting consolidation with the County Statewide Primary Election; authorizing the City to request from and reimburse the Registrar for election services; and submitting the ballot question(s) |
| March 11, 2022 | Deadline to file Resolution described above with Alameda County |
| March 18, 2022 | Deadline to file Arguments in Favor/Against the Measure |
| March 28, 2022 | Deadline to file Rebuttals to Arguments in Favor/Against the Measure |
| May 9, 2022 | Early Voting begins |
| May 23, 2022 | Close of Voter Registration Period |
| May 31, 2022 | Last day to request a Vote by Mail Ballot |
| June 7, 2022 | Election Day |

Timeline for November 2022 General Election

| Date | Task |
|------------------|---|
| July 19, 2022 | City Council meeting to call election: Action to approve a Resolution calling the November election; requesting consolidation with the County Statewide General Election; authorizing the City to request from and reimburse the Registrar for election services; and submitting the ballot question(s) |
| August 12, 2022 | Deadline to file Resolution described above with Alameda County |
| August 19, 2022 | Deadline to file Arguments in Favor/Against the Measure |
| August 26, 2022 | Deadline to file Rebuttals to Arguments in Favor/Against the Measure |
| October 10, 2022 | Early Voting begins |
| October 24, 2022 | Close of Voter Registration Period |
| October 26, 2022 | Last day to request a Vote by Mail Ballot |
| November 8, 2022 | Election Day |

Ballot Measure Development

If the City Council wishes to pursue ballot measures for 2022, staff would work with consultants to develop the measures and qualify them for the ballot. The key tasks are outlined below.

- Identify areas of focus for the measure(s), including financial analyses, and conduct one or more community surveys.
- Develop tax rate statements and structure for the measure(s), e.g., parcel tax, sales tax, bond, including taxpayer accountability provisions and reporting processes.
- Prepare the full text of the measure(s) and other materials that will appear in the ballot pamphlet mailed to all voters.
- Present documents to City Council for formal approval and submission to the Registrar of Voters.

The schedule below reflects a possible approach leading up to the June 2022 primary:

- August 2021: Issue RFP for community engagement consultant.
- September 21, 2021: City Council meeting to award consultant contract to conduct community survey and prepare educational materials; and identify areas of focus for community survey.
- October 2021: Staff and consultant develop survey.
- November 2021: Consultant conducts survey.
- December 7, 2021: City Council study session to consider survey results.
- January 18, 2022: City Council meeting to determine ballot measure topic(s).
- February 15, 2022: City Council meeting to consider Resolution calling June 7, 2022 election and approving ballot language.
- *March 1, 2022: Last Council meeting to adopt Resolution calling the June 7, 2022 election and approving ballot language.*

A similar timeline would attach to the November 8, 2022 general election, with the RFP for a community engagement consultant likely being issued in January of 2022, followed by at least one City Council study session in early 2022 to identify focus areas for the community survey and possible ballot measures.

Estimated Costs

The table below summarizes the costs for placing a measure on the ballot in June 2022 based on the costs of the sales tax measure (Measure F) in March of 2020. Should the

City Council wish to consider a ballot measure development process, funds would need to be included upcoming budget for FY 2021-2023.

| Consultant Scope of Services | Projected Costs |
|---|-----------------|
| Public information, outreach, analysis, feasibility assessment and survey | \$50,000 |
| Tax rate analysis, financing plans | 35,000 |
| County Registrar election services and publishing | 40,000 |
| Total | \$125,000 |

Public Information and Community Engagement

If the Committee recommends, and the Council decides, to move forward with a ballot measure or measures, staff will work with consultants to develop educational materials and conduct community outreach, as time allows, for any measure. The engagement would offer the community information about the purpose of the measure(s). Below are the key tasks for such an effort.

- Develop informational messaging and plan for communicating with the public.
- Engage internal and external stakeholder groups such as elected leaders, committee members, business leaders, and community leaders.
- Provide information to the public through tools such as City website, social media, videos, newsletters, emails, direct mail, and community meetings.

The Government Code prohibits the use of public resources by a local agency to advocate approval or rejection of a ballot measure. However, a public agency may expend public funds to provide factual, neutral, and balanced educational information about a measure.

FISCAL IMPACT

Please refer to the discussion above. For consultant contracts that are over \$45,000, staff will submit them to the Council for approval. The City Manager is authorized to approve contracts that are under \$45,000.

PREPARED BY: Brad Farmer, Finance Director

**APPROVED AND FORWARDED TO THE
BUDGET AND GOVERNANCE COMMITTEE:**

Christine Daniel, City Manager



City of Emeryville

CALIFORNIA

MEMORANDUM

DATE: February 11, 2021

TO: Christine Daniel, City Manager

FROM: Brad Farmer, Finance Director

SUBJECT: **Review the City's Operational Costs Including Professional Service Contracts**

RECOMMENDATION

Staff recommends that the Committee receive a report on Operational Costs, including Professional Services and discuss strategies to close the projected deficits for Fiscal Years (FY) 2021-22 & 2022-23.

BACKGROUND

The City adopts its budget on a two-year cycle. The next cycle commences July 1, 2021 for the Fiscal Years 2021-22 and 2022-23. The City then adopts mid-cycle budget amendments prior to the commence of the second year, making adjustments based upon changes in assumptions and actual revenues and expenditures during the first year's operations.

Discussion

Addressing the Deficit for Fiscal Years 2020-21 & 2021-22

On January 19, 2021, staff provided to the City Council an updated five-year forecast for the General Fund. Based upon the slowed economy and uncertainty surrounding the return to normal revenue projections for the General Fund, the presentation showed the upcoming Budget for FY 2021-22 and 2022-23 to be in a deficit position for both years as follows:

| Numbers in millions | 2019-20 Actual | 2020-21 Projection | 2021-22 Projection | 2022-23 Projection |
|-----------------------|------------------------|------------------------|------------------------|------------------------|
| Revenues | <u>\$43.652</u> | <u>\$33.036</u> | <u>\$33.671</u> | <u>\$34.501</u> |
| Expenses: | | | | |
| Salaries & Benefits | 21.242 | 22.904 | 23.938 | 24.601 |
| Operating | 17.777 | 20.212 | 21.385 | 22.322 |
| Transfers Out | <u>2.372</u> | <u>2.406</u> | <u>2.418</u> | <u>2.417</u> |
| Total Expenses | <u>41.391</u> | <u>45.522</u> | <u>47.471</u> | <u>49.340</u> |
| Net Change | \$2.261 | (\$12.486) | (\$14.070) | (\$14.839) |

Budget Strategies

Staff provided the following possible strategies to help with the upcoming budget as follows:

| Numbers in millions | 2021-22 | 2022-23 |
|---|------------------|------------------|
| Projected Deficit | (\$14.070) | (\$14.839) |
| Commercial Transfer Tax – one-time | 1,000 | - |
| Maintain Vacancies | 1.000 | 1.000 |
| Operating Expense Reductions | .500 | .500 |
| Reduce Interfund Transfers | .800 | .800 |
| Use of Economic Reserves | 3.000 | 3.000 |
| Use of prior year's balance | 3.918 | - |
| Utilize 115 Plan for PERS | <u>1.000</u> | <u>1.000</u> |
| Revenues/Expenses not yet identified | (\$2.852) | (\$8.539) |

Council referred the budget strategies to the Budget and Governance Committee for further review and recommendations, including a review of Operational costs and proposed reductions.

The detail of the Operating costs for the past year and the current year are provided below:

| | 2019-20 Actual | 2020-21 Projection |
|-----------------------------|-------------------|-----------------------|
| Education and Training | \$199,258 | \$150,000 |
| Fire – ACFD Contract | 7,249,087 | 7,922,100 |
| Fire – Other | 122,643 | 135,400 |
| Fire – CalPERS Pre-2012 UAL | 1,313,116 | 1,423,160 |
| Insurance | 744,674 | 897,600 |
| Maintenance | 2,476,559 | 2,740,200 |
| Other Services | 746,376 | 968,550 |
| Professional Services | 3,274,715 | 3,881,500 |
| Rentals and Leases | 299,564 | 396,500 |
| Supplies | 649,159 | 764,960 |
| Utilities | <u>702,034</u> | <u>932,200</u> |
| Operating Costs | \$17,777,185 | \$20,212,170 |

Staff will be prepared to discuss Operational costs further at the meeting.

CONCLUSION

Staff requests that the Committee review and discuss possible strategies to address shortfalls in the City’s General Fund budget currently being developed for FY 2021-22 and 2022-23.

PREPARED BY: Brad Farmer, Finance Director

**APPROVED AND FORWARDED TO THE
BUDGET and GOVERNANCE COMMITTEE OF THE CITY OF EMERYVILLE:**

Christine Daniel, City Manager

2021

| JANUARY | | | | | | |
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| FEBRUARY | | | | | | |
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| APRIL | | | | | | |
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| AUGUST | | | | | | |
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| SEPTEMBER | | | | | | |
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| NOVEMBER | | | | | | |
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| DECEMBER | | | | | | |
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