

RESOLUTION NO. 24-57

Resolution Of The City Council Of The City Of Emeryville Authorizing The City Manager To Execute The Agreement Between The City Of Emeryville And The Alameda County Fire Department Regarding Fire And Emergency Services For The Term July 1, 2024 Through June 30, 2029, And With The First Year Proposed Cost Of \$9,224,815

WHEREAS, the City of Emeryville and the Alameda County Fire Department (ACFD) previously entered into an agreement for fire and emergency response services in June 2012, which was extended through June 2018; and

WHEREAS, a new agreement between the City of Emeryville and ACFD for the period July 1, 2018 through June 30, 2020 was approved by the City Council on June 19, 2018 and said Agreement allowed the parties to extend for two, two-year periods upon mutual agreement; and

WHEREAS, on April 21, 2020, the City Council approved the first amendment to the Agreement to extend the term to cover the period July 1, 2020, to June 30, 2022; and

WHEREAS, on February 1, 2022, the City Council approved the second amendment to the Agreement to extend the term to cover the period July 1, 2022, to June 30, 2024 and

WHEREAS, the Alameda County Fire Department possesses exceptional knowledge, expertise and experience in providing fire and emergency services and has done so with excellence in Emeryville since 2012; and

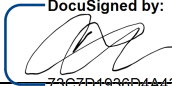
WHEREAS, both the City of Emeryville and the Alameda County Fire Department wish to continue their partnership to provide fire and emergency services to Emeryville; now, therefore, be it

RESOLVED, that the City Council of the City of Emeryville authorizes the City Manager to execute an agreement with the Alameda County Fire Department for the provision of fire and emergency services, in substantially the form attached hereto, for the term of July 1, 2024, to June 30, 2029.

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Fire Service Agreement
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ADOPTED, by the City Council of the City of Emeryville at a regular meeting held Tuesday, May 21, 2024, by the following vote:

AYES:	<u>4</u>	Mayor Welch, Vice Mayor Mourra and Council Members Bauters and Kaur
NOES:	<u>0</u>	_____
ABSTAIN:	<u>0</u>	_____
ABSENT:	<u>1</u>	Council Member Priforce

DocuSigned by:


 MAYOR

ATTEST:

DocuSigned by:


 CITY CLERK

APPROVED AS TO FORM:

DocuSigned by:


 CITY ATTORNEY

ATTACHMENTS

- Exhibit A – Agreement with Exhibits 1-9

**AGREEMENT BETWEEN
THE CITY OF EMERYVILLE AND
THE ALAMEDA COUNTY FIRE DEPARTMENT
REGARDING FIRE AND EMERGENCY
RESPONSE SERVICES**

THIS AGREEMENT is made and entered into by and between the ALAMEDA COUNTY FIRE DEPARTMENT, a dependent fire district formed under the Fire Protection District Law of 1987 (Health and Safety Code Sections 13800, et seq.) and governed by the Board of Supervisors of the County of Alameda as its Board of Directors ("ACFD"), and the CITY OF EMERYVILLE ("City"), a municipal corporation, referred to herein collectively as the "Parties".

RECITALS

- A. WHEREAS, ACFD and the City previously entered into an initial contract for fire and emergency response services from July 1, 2012, through June 30, 2018; and,
- B. WHEREAS, ACFD and the City entered into a subsequent agreement for the same fire and emergency response services on or about July 1, 2018, through July 1, 2024; and,
- C. WHEREAS, pursuant to these contracts, ACFD has been providing fire and emergency response services to City for approximately 12 years; and,
- D. WHEREAS, the Parties wish to continue the relationship and to clarify or amend certain aspects of their prior contract; and,
- E. WHEREAS, the City desires to enter into this Agreement for the stated services at the identified costs (See 5-Year Cost Projection provided by ACFD, attached as Exhibit 5); and,
- F. WHEREAS, the term of this Agreement shall be as set forth in Section 9 of this Agreement.

AGREEMENT

In consideration of the mutual promises contained herein, the Parties hereto agree as follows:

Section 1. Recitals.

The foregoing recitals are true and correct.

Section 2. Definitions.

As used in this Agreement:

- a. "ACFD" means the Alameda County Fire Department, or any successor organization or successor governmental entity.
- b. "Board of Directors" means the Alameda County Board of Supervisors acting as the Board of Directors of the Alameda County Fire Department and governing body of ACFD.
- c. "Board of Supervisors" means the Alameda County Board of Supervisors acting as the governing body of the County of Alameda.
- d. "City" means the City of Emeryville.
- e. "City Council" means the City Council of the City of Emeryville.
- f. "City Manager" means the City Manager of the City of Emeryville.
- g. "County" means the County of Alameda.
- h. "Fire Chief" means the chief executive officer of ACFD.
- i. "Fiscal Year" means the annual period commencing on July 1 and ending June 30.
- j. Fire specific terminology used in this Agreement (e.g., Shift, Company, Quint Engine, etc.) shall be used in a manner consistent with the definitions published by the National Fire Protection Agency (NFPA), as revised from time to time.

Section 3. Scope of Services.

Within the boundaries of the City, ACFD shall provide and be fully responsible for the following services.

a. Incident Response.

1. General Service Criteria.

A. Response Area.

ACFD shall provide all services identified below to all areas within the incorporated limits of the City.

Currently, the City is divided into two (2) major response areas for fire and medical incident response. (See Service Area Map attached as Exhibit 1.)

The Parties acknowledge that ACFD entered into a sub-contract with the City of Oakland, attached hereto as Exhibit 9, to meet the response time requirements outlined in this Agreement. In the event that the City of Oakland Agreement is cancelled by the contracting parties, the ACFD shall immediately notify the City.

B. Station Location/Staffing.

There is a fire station located in both of the response districts within the City of Emeryville. Each of these stations is strategically located to provide for minimal response times into first-in areas. The response configuration to the City is based upon two (2) stations with two (2) engines:

Response Configuration

Emeryville Station No. 1 (ACFD #34) (2333 Powell Street)	1 Engine Company	3 Personnel
Emeryville Station No. 2 (ACFD #35) (6303 Hollis Street)	1 Engine Company	3 Personnel

Within the City boundaries, ACFD will maintain a minimum staffing level of six (6) personnel, consisting of two (2) three-person (3-person) companies per shift.

Each company shall consist of one (1) Captain, one (1) Engineer, and one (1) Firefighter. In the absence of ranked positions, personnel working "out-of-class" (acting) will be used. At least one (1) member of each company on each shift shall be a licensed paramedic in good standing.

In the event that engine companies stationed in the City leave the City for any reason, ACFD will arrange for appropriate back-up coverage to ensure that the City has adequate response capability, with a minimum of one (1) Advanced Life Support ("ALS") company, in the event of an incident.

The response configuration above shall only be changed upon mutual agreement between the Fire Chief and City Manager.

C. Response Levels.

ACFD shall respond to incidents as shown in ACFD Emeryville Response Plan attached as Exhibit 2.

ACFD will maintain, at a minimum, the current level of ALS response, including both a 12-Lead EKG device and a mechanical CPR assist device on all two frontline companies, provided such devices remain available for ACFD's use. If 12-Lead EKG devices, mechanical CPR assist device, or both become unavailable for ACFD's use, they may be replaced pursuant to Section 5(a) herein.

D. Response Time.

On a single unit incident, ACFD shall arrive at the scene of an emergency incident within seven (7) minutes or less from the time that the Company is first dispatched for 90% of all emergency incidents. In multiple unit incidents, the first due company shall arrive at the scene of an emergency incident within seven (7) minutes or less from the time that the company is first dispatched for 90% of all such incidents. The remaining 1st Alarm units from within the City shall arrive at the scene of the incident within eleven (11) minutes or less from the time that the first due company is dispatched for 90% of all such incident.

In the event that ACFD is unable to meet the established response time standards, the Fire Chief and the City Manager shall confer regarding ACFD's ability to meet the above stated performance standards. The Fire Chief and the City Manager shall, at their regularly scheduled meeting, discuss strategies to ensure such performance standards are met in the future.

Data on response times will be provided to the City Manager within thirty (30) days of the calendar quarter in which the responses occur. Data on response times shall be reviewed on a quarterly basis as part of the regular business of the Fire Advisory Commission and Executive Management Oversight Committee.

E. Chief Officer Coverage.

ACFD will provide a Battalion Chief response for all first alarm fire and multiple apparatus incidents. For extended attack incidents of two (2) alarms or greater, ACFD will also provide a second chief officer response and sufficient management staff to ensure appropriate management of the emergency.

F. Utilization of Contract Services outside of the City of Emeryville.

Automatic Aid Plans, Mutual Aid Plans, Borderless Response Plans, Daily Operational Plans, and any other plans utilizing contract fire services assigned to the City of Emeryville outside of the City, will be conveyed in writing to the City Manager prior to implementation.

G. Mutual Aid.

ACFD shall provide necessary services to meet the City's obligations with respect to mutual aid in accordance with but not limited to the Alameda County Fire Mutual Aid Plan, and all appropriate state of California interagency service agreements. ACFD shall develop expanded mutual aid, automatic aid, and mutual response areas with other fire departments adjacent to the

City of Emeryville. ACFD may enter into such agreements on behalf of the City only with the prior written consent of the City.

2. Fire Suppression.

Fire Suppression services shall be provided in accordance with Section 3(a)(1)(A)-(G) above.

3. Emergency Medical Response.

Emergency Medical Response Service shall be provided in accordance with Section 3(a)(1)(A)-(G) above. In responding to Emergency Medical incidents, each engine company will be staffed with one (1) State licensed and County accredited paramedic and two (2) EMT-I trained personnel.

ACFD shall fulfill and does hereby assume City's obligations under the City's First Responder agreements with the Alameda County Emergency Medical Services (EMS) District which are hereby assigned to ACFD. ACFD's duty to fulfill the City's obligations under the First Responder agreements with the EMS District shall not affect the City's right to receive all revenue from the EMS District due to the City under the above agreements.

4. Hazardous Materials Response.

Response to Hazardous Material incidents shall be in accordance with the provisions of Section 3(a)(1) (A)-(G) above.

ACFD will provide a Type I (as defined by FIRESCOPE) Hazardous Materials team level of service to the City.

ACFD will provide trained personnel to perform hazardous materials operations when required in the City. These personnel are staffed and equipped each day; response to the City will be the time necessary for notification and travel of the closest available ACFD resource that meets the needs of the emergency incident.

5. Rescue Services.

ACFD shall provide the City with rescue services in accordance with the provisions of Section 3(a)(l)(A)-(G) above.

ACFD will provide Type I (as defined by FIRESCOPE) Heavy Rescue team level of service to the City.

ACFD will provide trained Urban Search and Rescue Team (USAR) personnel to perform confined space and trench rescue operations when required in the City. These personnel are staffed and equipped each day; response to the City will be the time necessary for notification and travel of the closest available ACFD resource that meets the needs of the emergency incident.

6. Response to Mass Casualty Incidents.

ACFD shall respond to mass casualty incidents in the City with the same level of response provided to other areas served by ACFD.

7. Other Calls for Service.

ACFD shall respond to all other calls for services in accordance with the provisions of Section 3(a)(l)(A)-(G) above.

8. Homeland Security.

ACFD will represent the City, and proactively participate on its behalf, in the planning, coordination and development of programs to address homeland security threats. ACFD will maintain a state of awareness and readiness to respond to incidents impacting homeland security within the City.

9. Major Disaster Response.

In the event of a major disaster, ACFD will supplement the fire personnel assigned to the City by either providing additional resources for direct response to an incident or by moving coverage from ACFD Stations outside of the City, provided that

supplemental resources are available.

Should the City's Emergency Operations Center (EOC) be activated, ACFD shall provide sufficient staff to operate assigned functions in the EOC. Release of personnel and resources may occur after evaluation of local conditions and upon mutual agreement by the City Manager and the Fire Chief.

ACFD shall provide adequately trained command level officers in the event that such personnel are required during a major disaster.

Upon City's request, ACFD shall work cooperatively with the City to consult on City's Comprehensive Emergency Response Plan. ACFD will conduct, in coordination with the City, at least one annual exercise per year. The exercise may be a tabletop, a functional or full-scale exercise that will build upon the skills of the EOC staff. Prior to conducting drills, ACFD will assist with the training of key City staff to ensure that all City personnel are prepared to fill their designated EOC assignments.

City shall be responsible for maintenance of all supplies provided by City and for ensuring that all procedures are kept up-to-date at the Full- Activation EOC (located at Emeryville Fire Station 35).

ACFD will continue to participate in local or regional organizations necessary to ensure the City is represented in disaster preparedness and response.

10. Basic Fire Investigation Service.

ACFD fire personnel shall be assigned to determine the cause and origin of every major fire (3rd Alarm), or fire fatality within the City and shall conduct an investigation on every incident in which there is knowledge or suspicion that the crime of arson may have been committed. Fire investigators shall work with the Emeryville Police Department and any other appropriate law enforcement agencies involved in the fire and/or criminal investigation.

b. Dispatch Service.

ACFD manages the Alameda County Regional Emergency Communication Center (ACRECC) which supplies fire and ambulance dispatch services from a dispatch center located at the Lawrence Livermore National Laboratory. ACFD

may arrange for dispatch service to City through a different provider with the prior written approval of the City Manager (said approval shall not be unreasonably withheld by the City Manager), in which case the cost for such dispatch service shall not exceed the amount charged by the then-current provider at the time of the change.

c. Community Education.

1. Fire Prevention and Safety Programs.

ACFD will coordinate the planning and development of fire prevention and safety education training programs for schools, businesses, community associations, childcare providers, and other members of the community. Programs to be provided by ACFD shall be as mutually agreed to by the Fire Chief and the City Manager. The ACFD shall provide quarterly reporting on community outreach activities that benefit the City. Current examples of education programs are as follows:

- | | |
|-------------------------|--------------------------------|
| Burn Prevention | Fire Safety in the Workplace |
| Smoke Detectors | Extinguisher Use |
| Stop, Drop & Roll | Exit Drills in the Home |
| Partners in Fire Safety | |
| Emergency Preparedness | Safely Surrender Baby Program |
| Fireworks | Fire in Health Care Facilities |

2. CPR Training.

ACFD shall provide CPR training to members of the Emeryville Community at no charge to the participant, not including certification cost. This training shall be provided within the boundaries of the City.

3. Community Emergency Response Team (CERT) and Personal Emergency Preparedness (PEP).

ACFD shall offer Community Emergency Response Team and Personal Emergency Preparedness training to members of the Emeryville Community. This training shall be coordinated with and compliment the City’s current disaster preparedness programs. Any significant changes to the CERT or PEP programs shall be mutually agreed upon between the City Manager and Fire Chief prior to

implementation.

4. Miscellaneous.

ACFD shall respond to specific requests from the community including but not limited to Fire Station Tours and Ride-alongs.

ACFD will develop specific bulletins and programs targeted to meet identified needs or hazards within the City. Fire Prevention and Life Safety Programs will be tailored to educate City residents and business community in order to help preserve life and property.

d. Fire Prevention.

1. Office Space.

ACFD shall maintain an office in the Emeryville City Hall, or such other location as may be designated by the City, to provide fire prevention services. ACFD will be provided use of these facilities at no cost to ACFD. In the provision of those services, ACFD recognizes the need for business retention and attraction in the City and will make every effort to facilitate this goal while at the same time assuring community safety.

2. Fire Prevention Division Staffing.

ACFD shall provide one (1) Fire Marshal, as needed in accordance with the established shared allocation, one (1) full-time Fire Plan Checker II and one (1) Code Compliance Officer. The Fire Plan Checker II and Code Compliance Officer assigned to Emeryville shall work out of the office space provided by the City pursuant to Section 3(d)(1) above and shall support the Community Development's and/or Building Division administrative process and procedures. All duties of the Fire Plan Checker II assigned to Emeryville shall be performed at this office, during the City's designated counter business hours, except for duties that must take place away from the office, such as off-site meetings and field inspections. Changes in the level of staffing will be mutually agreed upon by City Manager and the Fire Chief. Factors that may impact fire inspection staffing levels include, but are not limited to, the level of

construction and development in the City, regulatory changes, and fiscal constraints of the City.

In the event that ACFD is unable to provide a full-time Fire Plan Checker II /or Code Compliance Officer to work out of the City office space and/or ACFD fails to meet performance standards, the City Manager in consultation with the Fire Chief, may elect to contract for a qualified third party to provide such services. The City's cost of such contract services shall be deducted from the City's monthly payments to ACFD pursuant to Section 5(c)(3) below.

3. Pre-development/Preliminary Planning.

A member of the Fire Prevention Staff shall participate in pre-development planning. Pre-development planning will include but not be limited to the following activities:

- A. Preparation of written comments based upon development/construction submittals made to the City;
- B. Attendance at scheduled meetings with applicants when requested;
- C. Active participation in the development and implementation of the City's One Stop Permit Center process;
- D. Participation in the development or modification of the City's permitting process; and
- E. Attendance at development review meetings as required.

4. Plan Submittal Review.

ACFD Fire Prevention staff will review proposed construction plans and fire protection system plans in compliance with the City's adopted codes and applicable standards and adhere to the City Building Division administrative permitting process. Written comments, in format agreed upon by ACFD and City, will be attached to approved plans to inform applicants of fire code

requirements. All plans submitted for ACFD review will be reviewed by the Fire Plan Checker II assigned to Emeryville or other qualified personnel and such review shall be completed within the timelines established by the City, provided such work can be performed with the staffing levels provided by this Agreement. All fire plan review comments, email, phone meetings and other correspondence shall be scheduled by the Fire Plan Checker II and communicated to the applicant.

5. Fire Inspections.

ACFD shall provide inspection and permit issuance service. All inspections shall be conducted by the Fire Plan Checker II or Code Compliance Officer assigned to Emeryville or other qualified personnel. In the absence of assigned inspection personnel, ACFD will notify the city's Chief Building/Fire Official and assign or designate qualified staff for interim coverage.

A. General Inspections. In accordance with the California Fire Code, ACFD shall provide qualified personnel to perform fire inspections relating to structures, processes, premises, and safeguards regarding:

- i) The hazard of fire and explosion arising from the storage, handling or use of structures, materials, or devices;
- ii) Conditions hazardous to life, property, or public welfare in the occupancy of structures or premises;
- iii) Fire hazards in the structure or on the premises from occupancy or operation; and
- iv) Matters related to the construction, extension, repair, alteration, or removal of fire suppression or alarm systems.

B. Fire Protection System Inspections. As part of the City's permitting process, qualified ACFD personnel shall inspect all fire protection systems subject to ACFD approval to verify compliance with the approved plans and applicable codes and standards.

- C. Mandated Inspections. ACFD shall provide qualified personnel to conduct inspections of all occupancies mandated by the California Office of the State Fire Marshal.
- D. Construction Permit Inspections. ACFD shall provide qualified personnel to perform fire inspections for any required construction permit issued in accordance with the City's adopted Fire Code.
- E. Operational Permits. ACFD shall issue operational permits at the end of the building permit process. These permits are valid until revoked.
- F. Company Inspections. ACFD shall administer the company inspection program for non-residential occupancies.

6. Pre-fire Plan Inspections.

ACFD will perform pre-fire planning services. The information shall be shared with City departments as requested.

7. Fire Code Administration.

- A. Under the direction of the City Manager, ACFD will administer and enforce all City adopted fire codes and other applicable State and Federal Codes and regulations, including, but not limited to, the Emeryville Fire Code (Chapter 5 of Title 4 of the Emeryville Municipal Code).
- B. ACFD will be responsible for monitoring changes to Fire Codes and providing the City with recommendations regarding proposed changes. ACFD will work with City Staff to complete the code adoption process.

e. Administration.

1. Contract Administration.

ACFD designates the Fire Chief of ACFD, or his or her designated

representative, to represent ACFD in all matters pertaining to the administration of this Agreement.

The City designates the City Manager, or his or her designated representative, to represent the City in all matters pertaining to the administration of this Agreement.

The Parties desire to work cooperatively to ensure that the City receives the highest level of service possible at the least-cost to both Parties. Accordingly, the Parties desire to set forth a process for reaching Agreement on mutually acceptable alterations to this Agreement with regard to service delivery standards and material changes to the budget.

The City and ACFD will formally notify one another prior to a service delivery change and/or material budget modification. Said notification shall provide adequate time for the other Party to provide comment, express concerns, and to allow for agreement on the aforementioned changes and modifications. ACFD and City shall obtain written approval from the other Party prior to making any material changes or modifications to service delivery or the adopted budget.

2. Fire Chief Designation.

The Fire Chief is hereby designated by City as the City of Emeryville Fire Chief and shall have and possess such authority as the Emeryville Municipal Code and general laws provide for the Fire Chief.

3. Liaison to City.

A. ACFD designates the Fire Chief or designee (at no time below the rank of Chief Officer) as the direct liaison to the City Manager. Liaison responsibilities shall include but are not limited to:

- i) Attendance by the Fire Chief or his designee at Staff, City Council or similar meetings/retreats when requested by the City Manager; and
- ii) Meetings with the City Manager as requested by either the Fire Chief or City Manager to discuss budget,

operational, or other issues which may arise.

- B. ACFD will promptly notify the City Manager of the following events occurring within the City.
 - i) Any fire in excess of two alarms; or structure fire and homeless encampment fire
 - ii) Any fire fatality;
 - iii) Major hazardous materials response (Level III);
 - iv) Serious response-related injury to any firefighter responding to service within the City; and,
 - v) Any incident resulting in the closure of a business, evacuation of large numbers of citizens, or the displacement of any persons from their home for more than 24 hours.
- C. The ACFD Fire Marshal shall be responsible for operation of the Fire Prevention Division in the City. The Fire Marshal shall be responsible for ensuring attendance by the Plan Checker II assigned to the City at all meetings necessary to meet the City's Fire Prevention needs. In the absence of the Plan Checker II, ACFD will consult with the City's Chief Building/Fire Official and designate a replacement to assume the responsibilities in Fire Prevention.
- D. The City's Chief Building Official shall serve as the City's Fire Code Official and shall have final authority over the interpretation and administration of the Fire Code.

4. Community Events.

ACFD will participate in the planning and implementation of community activities and events as reasonably requested by the City Manager.

5. Reports and Records.

- A. Records related to providing services to the City under the terms of this Agreement shall be the property of the City.

- B. ACFD will maintain sufficient records to enable the City to meet its reporting obligations and needs as they relate to the provision of services as provided for in this Agreement and as such services relate to performance obligations which are provided for in other Agreements which the City has or may enter into (e.g., EMS First Responder Agreement). ACFD will submit, on the City's behalf, all information required by requesting authorities such as NFIRS, OSHA Industrial Injuries, etc.
 - C. ACFD will maintain sufficient financial records related to the performance of services under this contract to enable the City to seek financial reimbursement for disaster response, hazardous material and other incident response for which the City may be eligible for reimbursement.
 - D. ACFD will provide to City Manager all financial and other reports reasonably requested by the City Manager.
 - E. Upon request by the City Manager, ACFD will make available its records for audit and inspection by the City Manager, or his or her designated representative.
 - F. ACFD shall continue the current practice of a yearly independent audit of ACFD's financial performance. ACFD shall provide such audit reports to the City Manager within thirty (30) days of publication. ACFD will provide any financial information required by the Governmental Accounting Standards Board (GASB) for the City's financial reporting that is in ACFD's possession or control in a timely manner.
6. Fire Complaints and Requests for Service.
- A. ACFD shall inform the City Manager of any and all complaints regarding the provision of services to the City by ACFD. ACFD shall continue the practice of the Fire Advisory Commission reviewing all community complaints including resolution.
 - B. ACFD shall reasonably accommodate requests for service from the community. Requests for service which are not

included within the scope of this Agreement shall be provided by ACFD subject to mutual agreement by the Fire Chief and the City Manager.

- C. ACFD will provide a high level of customer service to the City in accordance with the City's customer service philosophies.

7. Fire System Planning.

- A. The Fire Chief will support the City in planning the extension of fire services and facilities as the City grows.
- B. If the City requires additional contract services to provide fire and emergency services to areas not currently served by the City through its contract with ACFD, the Fire Chief and the City Manager will negotiate a mutually acceptable amendment to this Agreement to provide such services which shall become effective upon approval by the governing bodies of ACFD and City.
- C. This paragraph shall not apply to those services provided under mutual aid, automatic and/or other interagency response agreements.

8. Fees and Miscellaneous Revenue Collection.

- A. ACFD will assist the City in the development of an appropriate fee schedule for fire services rendered in the City by ACFD. ACFD will provide all documentation necessary to support the imposition of fees by the City.
- B. All fees and other revenues attributable to the provision of services rendered by resources funded by this Agreement shall be the property of the City.
- C. All fees and other revenues described in paragraph B above shall be collected by the City with the assistance of ACFD when necessary.
- D. The parties acknowledge that Hazardous Materials, Urban Search and Rescue and Heavy Rescue responses will be provided by ACFD to City pursuant to Section 3(a)(4), (5)

above but are services that are not funded by this Agreement. Instead, ACFD pursues cost recovery for such services directly from the responsible party. Accordingly, any funds recovered by ACFD for these services are not the property of City and shall not be collected by or remitted to City.

9. Local Identity.

It is important that the Emeryville community closely identify with the provision of fire services as a municipally provided service. ACFD shall

identify fire facilities and apparatus with the name of Emeryville so that such facilities and apparatus are clearly visible to the Emeryville community. Such identification shall be as mutually agreed to by the City Manager and the Fire Chief.

10. ACFD Advisory Commission.

The City shall be entitled to have one City representative (City Council member or designee) on the Alameda County Fire Department Fire Advisory Commission. The City shall designate one alternate representative to serve in the absence of the primary Commission member.

11. Executive Management Oversight Committee (EMOC).

The purpose of the EMOC shall be to provide a formal setting for the discussion of issues pertaining to the management, maintenance, and organization of ACFD, and to provide a standard method for the communication of the opinions and recommendations of the EMOC members to ACFD Fire Chief and the Board of Directors.

The City shall be entitled to have one (1) City representative (City Manager or designee) on the EMOC which shall meet at least quarterly.

ACFD is governed by the Alameda County Board of Supervisors acting as the ACFD Board of Directors. Recognizing the legitimate interests of the EMOC members,

however, ACFD and the Board of Directors have recognized and authorized the EMOC to meet routinely, to discuss pertinent issues, to receive reports from the ACFD Fire Chief, and to issue reports and other communications to the Board of Directors on subjects of mutual interest (e.g., collective bargaining agreements, budgets, public policy, and appointment/promotion of executive management).

The Fire Chief shall consult with the EMOC prior to Board of Directors or Board of Supervisors considering taking any action that would result in a substantial increase in costs to City, including without limitation: (1) adoption of a MOU, or any amendments thereto; and (2) approval of ACFD's budget. The Fire Chief shall provide sufficient notice to the EMOC of any proposed action, so as to allow time for EMOC to provide formal comments before any such matters are considered by the Board of Directors or Board of Supervisors. The Fire Chief shall relay those comments in writing to the Board of Directors or Board of Supervisors prior to the Board of Directors or Board of Supervisors taking any proposed action that would result in a substantial increase in costs to City. For the purposes of this Section (e)(12), the term "substantial increase in costs" shall mean any amount that is estimated in good faith to be equal to or greater than one and one-half percent (1.5%) above the approved budget.

Section 4. Facilities.

a. Buildings and Real Property.

1. Use of Emeryville Fire Station No. 34 and 35.

City will provide ACFD use of the City-owned Emeryville Fire Station 34 located at 2333 Powell Street and Station 35 located at 6303 Hollis Street for performance of services to the City of Emeryville under the terms of this Agreement. ACFD will be provided use of these facilities at no cost to ACFD. Responsibility for maintenance of the building and grounds are as set forth below.

2. City Responsibility.

City shall be responsible for grounds maintenance, building repairs, painting, major carpet/floor cleaning, window cleaning, pest control, major landscaping, water softener, fuel tank maintenance, utilities, phone service, and fire alarm service if any of these services are deemed by the City to be necessary for operations. The scheduling of repairs shall be coordinated with ACFD's designated Facilities Coordinator. The City shall provide such reasonable maintenance so that the major systems and appliances of the facilities are in working order.

3. ACFD Responsibility.

ACFD shall be responsible for the routine day-to-day cleaning (e.g., vacuuming, taking out trash, mopping, etc.), minor landscaping, and light maintenance and repairs (e.g., light bulb replacement, leaky faucet repair, etc.) of the facilities and grounds utilized by ACFD in the execution of this Agreement at no additional cost to the City.

All work that exceeds the day-to-day repairs of the facilities and grounds as described above and that costs less than five hundred dollars (\$500) may be made by ACFD, provided that: (i) ACFD gives reasonable notice to City of the need for such work prior to commencing the work if possible; and (ii) after such work is performed, ACFD notifies the City of its completion. Any such approved and completed work shall be identified separately by line-item on ACFD monthly billing statements.

All other facility and groundwork shall be made by City in accordance with the City's normal work and maintenance policies.

Additionally, ACFD shall keep track of all maintenance and repairs that it performs and shall make this information available to the City upon request. Those costs incurred by ACFD in performing maintenance and repair responsibilities as provided for in this section shall be identified separately by facility on ACFD's bill for services to the City and on ACFD's annual budget submittal to the City.

ACFD shall have no responsibility for maintaining general liability and property insurance for City-owned Fire Stations. Damage caused solely by the negligent or intentional misconduct of ACFD, or its employees shall be the responsibility of ACFD at no additional cost to the City.

4. General.

The City will incur all expenses associated with providing or utilizing office space related to providing services pursuant to this Agreement, including space provided directly by City and a proportion of space provided by ACFD as set forth in the annual budget. In the event ACFD utilizes City facilities to provide ACFD services unrelated to the City, ACFD shall reimburse the City for the cost of providing such facilities/equipment as mutually agreed upon by the City Manager and Fire Chief.

5. Return Upon Termination.

Upon termination of this Agreement, ACFD will vacate Fire Stations 34 (formerly Emeryville Station 1), 35 (formerly Emeryville Station 2), and fire prevention offices and shall remove any and all materials, equipment, and improvements not to remain as determined by the City Manager and Fire Chief. Damage caused by the use of the facilities by ACFD, or the removal of materials, equipment, or improvements will be repaired by ACFD to the satisfaction of the City. Reasonable wear and tear and improvements previously approved by the City will be excluded from this requirement.

b. Apparatus/Equipment.

1. Use of Apparatus and Equipment.

The City will provide ACFD use of City-owned apparatus and equipment identified in Exhibit 3 ("City of Emeryville Fire Apparatus/Equipment Inventory") for performance of services to the City under the terms of this Agreement. The City may purchase new equipment and apparatus, as necessary in order to maintain adequate service levels and to ensure safe working conditions. The City will be responsible for maintaining registration and licensing of City-owned equipment.

2. Maintenance.

The City shall bear all cost of maintenance and repair on apparatus and equipment. The City may elect to have the maintenance and repair on apparatus and equipment performed by ACFD pursuant

to a separate Services Agreement for Apparatus Maintenance and Repair. The ACFD shall maintain complete maintenance and repair records on all major pieces of apparatus for maintenance or repair work performed by ACFD.

3. Reserve Apparatus.

A reserve apparatus will be provided by ACFD and will be placed in service as soon as possible if a frontline apparatus is to be out-of-service for an extended period of time. If a reserve apparatus is unavailable, the Parties acknowledge that the response provisions in this Agreement may not be met until the frontline (City-owned) apparatus is back in operating condition or a reserve apparatus becomes available. The Parties shall use reasonable, good faith efforts to minimize reliance on reserve apparatus.

4. Apparatus Replacement.

ACFD shall submit a proposed apparatus replacement schedule to City indicating the anticipated dates for replacement of major pieces of apparatus. ACFD shall provide the City with sufficient advanced notice regarding the need to replace apparatus and equipment. The timing of equipment replacement shall be determined by the City and the specifications for replacement equipment shall be reviewed by ACFD prior to purchase.

City shall bear all expenditures to replace apparatus and major equipment and may create such reserves for depreciation as may be necessary and prudent for replacement of apparatus and major equipment. ACFD shall use reasonable, good faith efforts to submit applications on behalf of City for grants to defray the replacement cost for City apparatus and major equipment.

5. Annual Inventory.

ACFD shall assist the City in maintaining an annual inventory of City apparatus and equipment.

6. Deletion or Addition of Apparatus and Equipment.

Upon agreement between the Fire Chief and the City Manager,
Agreement for Fire Services

individual pieces of apparatus and equipment specified in Exhibit 3 may be deleted from the inventory available to ACFD for performance of services under this Agreement or new apparatus and equipment may be added to such inventory. Notwithstanding anything to the contrary in this Agreement, such modifications to this inventory shall not be considered an amendment to this Agreement.

7. Return Upon Termination.

Upon termination of this Agreement, ACFD will deliver to the City all City- owned equipment and apparatus forthwith in good and serviceable condition, the timing of which shall be pursuant to the transition plan to be established by the parties pursuant to Section 9 herein.

Section 5. Cost of Services.

a. Fire Budget.

1. Operating Budget.

For purposes of budgeting for the cost of services to be provided hereunder, the Fire Chief shall prepare and submit a budget for the succeeding one (1) or two (2) fiscal years to the City Manager. To the extent possible, the budget will be submitted in accordance with the City's budget instructions and required deadlines. ACFD shall prepare a draft budget by the third Thursday in February of each year. The Fire Chief and City Manager shall use their best efforts to agree on a final budget that will be recommended for approval by their respective governing bodies by March of the same year. The City utilizes a biennial budget system and ACFD budget information will be submitted in accordance with the two-year budget cycle. The final budget shall be comprised of line items that are consistent with previously authorized line items unless otherwise approved by City.

If the City does not approve the budget agreed upon by the Fire Chief and the City Manager, then the Parties acknowledge that services provided hereunder may be reduced accordingly.

For the term of this contract, the City has relied upon cost projections provided by ACFD in Exhibit 5 ("5-Year Cost Projection Provided by ACFD"). City acknowledges that Exhibit 5 contains projections and not actuals. ACFD will make good faith efforts to provide budgets in accordance with these projections and the budgetary process outlined above.

2. Monitor Indirect Charges.

ACFD will evaluate the appropriateness of the County's indirect charges and, where necessary, consult, on behalf of all entities contracting with ACFD, with the County regarding indirect charges.

3. Consultation Regarding Changes to MOU.

ACFD will consult with the City in accordance with paragraph (e)(12) of Section 3 for any changes to its existing Memorandum of Understanding (MOU) with Alameda County Firefighters Local 55A and 55B or any new MOU which applies to ACFD employees prior to agreeing to such changes or new MOU.

4. Capital Requirements.

The Fire Chief will also recommend any capital needs or modifications to the resources or services provided by City that directly support the provision of ACFD contractual service. These recommendations shall be submitted along with the contract fire budget. The City shall have the final authority to approve capital expenses.

5. City Adoption of Budget.

The fire budget, as modified by the City Manager as necessary, shall be included in the City Manager's proposed Biennial Budget and Capital Improvement Program.

The fire budget shall be reviewed, modified (if necessary) and approved by the City Council at the same time and place as the City's Biennial Budget.

6. Management of Budget.

In accordance with the expenditures authorized by the fire budget, the Fire Chief shall be responsible for managing the fire budget to keep fire expenditures within the amount budgeted. If during the year, the Fire Chief believes in good faith that the approved fire budget is insufficient in any respect to ensure the provision of service at the service levels required by this Agreement, (s)he shall immediately notify the City Manager in writing specifying the budgetary deficiency, along with a request for a budget amendment that identifies all reasons for the proposed amendment. If the budget amendment is not approved by City, then the Parties acknowledge that there may be a decrease in service levels commensurate with the deficiency identified in the budget amendment request.

7. Form of Budget.

The budget shall be submitted to the City Manager in a form identified by the City Manager or his/her designee.

b. Retiree Medical Benefits/ Funding OPEB Liability.

1. Methodology for Calculation of OPEB Liability.

ACFD currently offers retiree medical benefits, also known as Other Post Employment Benefits (“OPEB”), to retirees, as identified in the relevant MOU between ACFD and any relevant bargaining groups.

The City acknowledges that ACFD has incurred an obligation to fund these benefits. The City further acknowledges that ACFD has provided services to the City since 2012 and that the City has a responsibility to pay a portion of ACFD’s long-term OPEB obligation, as specified below, including upon withdrawal from this Agreement—OPEB liability incurred by the ACFD and other agencies in the pool prior to July 1, 2012 should not be allocated to the City as the liability was related to services not provided to the City.

The Parties acknowledge that this OPEB liability is rapidly

increasing and therefore the Parties shall continue to discuss and consider options for reducing the Parties' exposure.

The City's liability for OPEB shall be calculated in accordance with the methodology and illustrations in Exhibit 6 entitled "June 30, 2023 GASB 75 Actuarial Valuation and any successors thereto. The Parties further agree that the methodology for calculating the City's liability will be consistent with, but not necessarily identical to, the illustration in said Exhibit. The Parties acknowledge that the specific methodology may be altered by changes in assumptions, standards of practice, and other conditions outside the Parties' control.

The City's OPEB shall be calculated with specificity as described above. Generally, the Parties agree that the City has an obligation ~~liability~~ for OPEB with respect to twenty (20) of the employees identified in Exhibit 4 ("City of Emeryville List of Fire Department Employees Sorted by Date of Hire With the City of Emeryville") beginning when the City's contracted for fire services with ACFD, as well as the City's allocated portion of the ACFD service costs (including, for example, costs of shared overhead positions like the Fire Chief), and the costs of staff stationed at City's fire stations which may change in the future but currently includes 20 employees (18 firefighters, 1 fire plan checker II and 1 fire code compliance officer).

The Parties agree that the minimum required annual payment from the City to ACFD related to OPEB is the City's Allocated Percentage of the Pay-As- You-Go amount. The City's Allocated Percentage is calculated in the Side Fund Calculation in Exhibit 7. The City shall in its own and complete discretion, determine the funding level above the Pay-As-You-Go, if any.

Any employee contributions towards the unfunded liability shall be credited to the City's CERBT subaccount based on the Allocated Percentage.

2. City's OPEB Liability Upon Separation.

Upon separation, the City shall be responsible for its share of the OPEB obligation, as determined using the methodology consistent with Exhibit 8 ("Illustration of Methodology and Potential Calculation for Withdrawal Liability for City of

Emeryville”), if its contract for fire services with ACFD is terminated, expires, is not extended pursuant to the terms in Section 9, or otherwise becomes inoperative (“Separation”).

The City, in its sole discretion, may, in accordance with Exhibit 8, elect to fund its share of said liability by either: (i) using the “walk-away” liability method; or (ii) continuing to participate in the gains and losses with ACFD’s OPEB plan:

If the City elects to use the “walk-away” method under option (i), above, City, in its sole discretion, may elect to either: (a) fully fund its OPEB liability on the Separation date, or (b) fully fund its OPEB liability within five (5) years of the Separation date. If the City elects to fully fund its OPEB liability on the Separation date under option (a), then a “walk away” discount rate, as that term is defined in Exhibit 8, shall be used to calculate City’s withdrawal liability. If the City elects to fund its liability within a five (5) year period under option (b), then City shall pay interest at the “walk-away” discount rate, which interest shall accrue from date of Separation until payment is made in full.

The Parties agree that the “walk-away” discount rate shall be 1% above the rate identified by CalPERS as the discount rate assumption used for termination valuations in the most recent Annual Valuation Report for the Safety Plan of the Alameda County Fire Department preceding the Separation date.

If the City elects to continue to participate in the gains and losses with ACFD’s OPEB plan under option (ii) above, then the Net Withdrawal Liability shall be calculated in accordance with actuarial assumptions for an obligation funded at the level of City’s funding as calculated in ACFD’s actuarial valuations for each year the City participates in gains and losses.

In the event that: (a) the City and ACFD separate; and (b) the City elects to use the “walk-away” method (option i) to satisfy its share of the OPEB liability; and (c) the benefits levels used to calculate the liability are reduced after the City Separation, resulting in excess funding, then the ACFD shall return a commensurate portion of the sub-account to the extent allowable by law.

In the event that another public agency that contracts with the ACFD negotiates a contract with ACFD that provides a more

favorable discount rate (e.g. >1% above CalPERS) to that public agency than the provisions in this Agreement, then the discount rate in this Agreement, or any amendments hereto, shall be immediately replaced by the more favorable discount rate provided to that public agency, provided that City is not in breach of a material term of this Agreement.

3. Funding of Retiree Medical Benefits Unfunded Liability.

a) City's Pre-Funding.

The City's minimum annual OPEB contribution share should be the actuarially determined contribution (ADC) as described in Exhibit 6. However, while the City acknowledges and recognizes the importance of OPEB prefunding, the City maintains the budgeting authority to increase or decrease the contribution in its discretion consistent with the City's budgeting needs.

In the event that the City determines that the minimum annual OPEB prefunding contribution share greatly exceeds the City's reasonably expected funding amounts, the City may fund less than the ADC amount to meet City-wide budgetary needs. The decision to advance fund OPEB should reflect the City's careful analysis of its own unique financial situation. However, the City's annual OPEB contribution shall not be less than the annual Pay-As-You-Go amount.

The City, in its sole discretion, may pre-fund the unfunded liability (as that term is more specifically defined by GASB for the applicable accounting period, e.g., as Unfunded Actuarial Accrued Liability ("UAAL") or Net OPEB Liability ("NOL")) through the CERBT subaccount as described below.

In the event that City fails to fully fund its ADC, City shall report the cumulative effect of underfunding to its Council and the ACFD shall report the cumulative effect of underfunding to its Board. To the extent feasible, each Party agrees to provide reasonable notice to the other Party in advance of presenting such a report.

b) Background and Purpose of Pre-Funding.

ACFD has entered into a contract with CalPERS to join the California Employers' Retiree Benefit Trust (CERBT), establishing a separate sub-account for each agency contracting with ACFD. Each agency may decide independently how much, if any, of its own side fund to pre-fund in their CERBT sub-account. The intention is that an agency's pre-funding contributions will benefit only that agency and will not subsidize the retiree medical benefits of any other agency.

The purpose of the CERBT sub-account is to allow each agency contracting with ACFD, including the City, the option to pre-fund OPEB liability independent of the pre-funding choices of the other agencies. Pre-funding is expected, but not guaranteed, to reduce long term OPEB obligations and lead to an OPEB cost that, over time is more level as a percentage of payroll.

c) Side-Fund and Sub-Account.

ACFD has a CERBT fund account with CalPERS to fund its retiree healthcare plan. The City has a sub-account under ACFD's main account. City may pre-fund its allocated share of ACFD's OPEB liability by contributing to the CERBT sub-account designated for City. Any such pre-funding shall be in accordance with this Agreement.

No portion of an agency's CERBT sub-account balance will be used to offset any other agency's side fund balance. Each agency's side fund contributions will go into their CERBT sub-account and will offset their individual agency OPEB liability with ACFD.

Any cost sharing by employees towards the OPEB costs will be deposited based on the City's Allocated Percentage share into the City's CERBT sub-account.

To the extent authorized by law and within the rules of CERBT, the City, in its sole discretion, may use funds in its CERBT sub-account to pay ACFD for any of the City's

OPEB liability.

4. California Employers' Retiree Benefit Trust (CERBT) Fund Account Management.
 - A. All deposits and disbursements will be made through ACFD.
 - B. CalPERS will provide online access for City to view its account activity. City shall provide the contact information (name, phone number, and email address) for its designated custodian to ACFD to be forwarded to CalPERS in order to set up the access.
 - C. City will be responsible for the cost of administration and maintenance of its sub-account, which costs will be deducted from City's sub-account and reflected on City's quarterly statements.
 - D. Disbursement cannot exceed the annual premium and other costs of post-employment healthcare benefits and OPEB as defined in GASB 75.
 - E. No disbursement shall be made from the sub-account if the sub-account has an insufficient balance for such disbursement.
 - F. City shall submit its requests for deposits and disbursements to ACFD. ACFD will submit City's requests to CalPERS within thirty (30) days. City acknowledges that at least two (2) months of turnaround time may be required for its requested deposits or disbursements to be finalized and reflected in the sub-account.
 - G. Requests for disbursement received by CalPERS on or after the first day of a month will be processed by the 15th of the following month by CalPERS. Agency shall confirm the request by reviewing the transactions activity in its subaccount.
 - H. City shall not withhold payment(s) from any fire services

contract payment to avoid making withdraw request from CalPERS through ACFD.

C. Payment for Services.

1. City Payment.

The City shall pay ACFD the actual cost incurred by ACFD for providing any and all services to be provided to the City under this Agreement, which may be more or less than the amount within the budget. Budget modifications are subject to Section 5(a)(6).

2. Quarterly Expenditure Report.

No later than forty-five (45) days following the end of each quarter, ACFD shall deliver to the City a report setting forth the actual expenditures during the preceding quarter and the percentage of the budget, which such expenditures represent.

3. Method of Billing and Payment.

City will pay ACFD monthly within thirty (30) days of receipt of the monthly invoice. In the event than an invoice is not paid in full by the due date, a late fee of 1% of the unpaid balance will be assessed for each month or portion thereof that the invoice remains unpaid. The late fee will be assessed on the 1st day of each month following the due date. The invoice amount for the first two months of the quarter will be based on the average monthly budget expenditures for the fiscal year (annual budget divided by twelve (12)). The invoice amount for the third month of each quarter will be reconciled utilizing the actual quarterly expenditure report. The City's actual cost for any third-party Deputy Fire Marshal services pursuant to Section 3(d)(2) above shall be deducted from the City's payments to ACFD.

4. Billing Dispute.

In the event the City disputes any portion of the monthly invoice submitted by ACFD pursuant to Section 5(c)(3), the

Fire Chief shall meet with the City Manager, and the Fire Chief and the City Manager shall attempt to resolve the dispute. Billing disputes not resolved at the City Manager and Fire Chief level may be escalated by giving written notice to the other Party of the need to proceed with mediation. It is the Parties' intention to avoid the cost of litigation and to resolve any issues that may arise amicably if possible.

Within fourteen (14) days from the date of notice, the Parties shall mutually select one person who shall mediate the dispute. The Parties should select a qualified professional with expertise in the subject matter of the dispute. If the Parties are unable to mutually agree upon a mediator within fourteen (14) days, the Parties shall each designate one person as a mediator by the fifteenth (15) day following notice. These two designated mediators shall mutually select a third mediator (also a qualified professional with expertise in the subject of the dispute) within twenty-one (21) days of the notice. The one selected mediator shall mediate the dispute.

The mediation shall be completed within thirty (30) days of the appointment of the mediator. The mediation shall be conducted in accordance with the discretion of the mediator. However, if the mediator is unable to resolve the dispute within thirty (30) days, the mediator shall submit specific and written recommendations for full resolution of the dispute within ten (10) days thereafter. The written recommendations by the mediator shall be considered by the Parties in good faith. In addition, these written recommendations shall be reviewed by the governing bodies of both Parties. Within forty-five (45) days of receipt of the written recommendations from the mediator, the governing bodies shall give the respective Parties input for resolution of the dispute. After input from the governing bodies, the Parties may continue to negotiate a resolution of the dispute. The fees and expenses of the one selected mediator shall be divided equally between the Parties. The above deadlines shall be enforced unless extensions are mutually agreed

upon or granted to either Party by the mediator for good cause shown.

Section 6. Personnel

a. Personnel Liability.

The City is not liable for compensating ACFD Employees. The City shall not be liable for the direct payment of any salary, wages, or other compensation to ACFD personnel performing services hereunder for the City, or any liability other than that provided in this Agreement. The City shall not be directly liable for compensation or indemnity to any ACFD employee for injury or sickness arising out of his/her employment, except as part of the City's payment of indirect expenditures and Risk Management cost to ACFD and as otherwise provided by this Agreement.

b. Labor Relations.

The Fire Chief shall consult with the City Manager on matters pertaining to labor relations between ACFD and its recognized employee organizations, when such matters and the resolution of them may affect the service levels or the City's costs pursuant to this Agreement.

Section 7. Indemnification.

a. Mutual Indemnification.

Except as otherwise specifically provided in this Agreement or any attachment hereto, ACFD or, at ACFD's sole discretion, the County, shall defend, indemnify, and hold harmless the City, its elected and appointed officials, officers, and employees free and harmless from any and all claims for damage or injury to persons or property of whatsoever kind or nature, including consequential damages, based or asserted upon any act or omission of or purported act of omission of County and/or ACFD, their elected or appointed officials, officers or employees in connection with or arising out of the performance by County and/or ACFD and its elected or appointed officials, officers and employees of this Agreement and with regard to any alleged illegality or unconstitutionality of a County or ACFD ordinance.

Except as otherwise specifically provided in this Agreement or any

attachment hereto, the City shall defend, indemnify, and hold harmless the County and ACFD, their elected and appointed officials, officers, and employees free and harmless from any and all claims for damage or injury to persons or property of whatsoever kind of nature, including consequential damages, based or asserted upon any act or omission of or purported act of omission of City, its elected or appointed officials, officers or employees in connection with or arising out of the performance by City and its elected or appointed officials, officers and employees of this Agreement and with regard to any alleged illegality or unconstitutionality of a City ordinance.

b. Mutual Indemnification Obligations Survive Termination.

The obligations created by Section 7(a) shall survive the expiration or termination of this Agreement as to activities occurring or being carried out during the term of this Agreement in the performance of this Agreement.

Section 8. Insurance.

a. General and Auto Liability.

ACFD shall maintain general and auto liability insurance, including bodily injury and property damage, with a single combined liability limit of not less than \$10 million insuring all liability of ACFD and its authorized representatives arising out of and in connection with the provision of service by ACFD under this Agreement, including the use and/or occupancy of City-owned equipment, apparatus, real property and premises. ACFD, on its own or through the County, may self-insure to these limits of coverage.

The City shall be named as an additional insured and the policy shall contain cross liability endorsements. An endorsement shall be provided which states that the ACFD or County coverage is the primary insurance and that no other insurance affected by the City will be called upon to contribute to a loss under this coverage. ACFD shall furnish City with original certificates and amendatory endorsements effecting coverage required by this clause. The endorsements should be on forms provided by the City or otherwise conform to City requirements. All certificates and endorsements are to be received and approved by the City. The City reserves the right to require complete certified copies of all required insurance policies,

including endorsements effecting the coverage required by these specifications at any time.

b. Property and Auto Insurance.

ACFD shall maintain property insurance at replacement value of City-owned licensed and non-licensed vehicles, equipment, and apparatus for property damage arising out of and in connection with the provision of service by ACFD under this Agreement.

ACFD shall not be responsible or liable for City-owned licensed and non-licensed vehicles, equipment, and apparatus damages attributable to, "acts of nature", manufacturer's defective design and/or construction, general wear and tear, or inadequate maintenance by the City in accordance with the manufacturer's specifications.

ACFD will not maintain any insurance for City-owned real property and buildings, or the contents of the City-owned buildings (unless otherwise specified in this Agreement), including but not limited to, City-owned fire stations.

ACFD shall furnish City with original certificates effecting coverage required by this Agreement. All certificates are to be received and approved by the City. The City reserves the right to require complete certified copies of all required insurance policies, including endorsements effecting the coverage required by these specifications at any time.

c. Workers' Compensation Insurance.

ACFD shall maintain Workers' Compensation Insurance as required by the State of California in Employers Liability Insurance. Employers Liability Insurance shall have limits of no less than \$1 million per accident for bodily injury or disease. ACFD, on its own or through the County, may self-insure to the limits of coverage. ACFD shall provide City with an endorsement that its Workers Compensation insurer (or ACFD or the County of Alameda if it is self-insured on its own or through the County) waives the right of subrogation against City, its officers, officials,

employees and volunteers for all claims on or after the effective start date of this Agreement, as of the date specified in Section 9(a), for claims arising during the tenure of said Agreement.

d. Workers' Compensation Claims for Employees in Exhibit 4.

1. City shall be fully responsible for all Workers' Compensation claims with date of injury (DOI) prior to July 1, 2012, with respect to the persons identified in Exhibit 4 ("City of Emeryville List of Fire Department Employees Sorted by Date of Hire With the City of Emeryville"). The City shall administer the claims and shall be solely liable for all administration and settlement costs. The City is also responsible for claims that were incurred prior to the date of the original Agreement between ACFD and the City of Emeryville, dated May 15, 2012 AND that are:
 - Reopened
 - Incurred but not reported
 - Submitted for new and further disability
 - Incurred subsequently and consequently to the original claim
2. ACFD shall be fully responsible for all Workers Compensation claims not the responsibility of the City pursuant to paragraph 1 above. ACFD shall administer said claims and shall solely be liable for all administration and settlement costs.
3. ACFD shall administer cumulative trauma claims that span the City and ACFD; however, ACFD shall, immediately upon receipt of a cumulative trauma claim, send a copy of said claim to City. The Parties shall meet and confer prior to ACFD taking any action on the claim, unless ACFD is required to take immediate action or circumstances do not allow adequate time to meet and confer, in which case ACFD will notify City as soon as possible. For Cumulative trauma claims that span both agencies, the cost of administration and settlement shall be based on medical and legal opinions determining causation and responsibility with liability determined pursuant to Labor Code 5412 and 5500.5. The City and ACFD agree to cooperate with each other in the administration of the claims that involve both Parties, including any decisions or determinations regarding industrial disability retirement,

notwithstanding paragraph 9(c), below. This includes, but not limited to, the sharing of notes, reports and other documents. The City and ACFD shall have the right to review and contest determinations of prior injuries and prior injurious exposure applying Labor Code Sections 5412 and 5500.5. In the event that an agreement cannot be reached, the City and ACFD shall adjudicate the dispute before the Worker's Compensation Appeals Board [which under certain conditions set forth in the labor code, may require mandatory arbitration] with the parties preserving all rights to file Petitions for Reconsideration and to seek further Appellate review.

e. Industrial Disability Retirement.

The County Director of Risk Management or designee shall be solely responsible for making the determination of industrial disability retirement for CalPERS retirement application for the employees listed in Exhibit 4.

Section 9. Miscellaneous.

a. Term and Extension by Mutual Agreement.

This Agreement shall commence at 12:00 a.m. on July 1, 2024, (“Effective Date”), and shall continue until 11:59 p.m. on June 30, 2029, unless: (i) this Agreement is automatically extended as discussed below; or (ii) mutually agreed upon in writing by both Parties in accordance with the provisions herein.

The term may be extended for one five-year (5-year) term by mutual written agreement of the Parties executed by the Fire Chief for ACFD and by the City Manager for City. Unless otherwise agreed by the Parties, the extension agreement must be fully executed at least nine (9) months prior to the then-effective termination date.

The City and ACFD agree to jointly prepare a review and analysis of services provided to the City by July 31, 2028. Upon receipt of a timely fully executed extension agreement, ACFD shall prepare an updated 5-year cost projection, which shall become a part of this Agreement. If the Parties do not timely execute an extension agreement, the Parties will begin to develop a transition plan pursuant to Section 9(b) below.

b. Termination and Transition Plan.

Notwithstanding Section 9(a) above, this Agreement may be unilaterally terminated effective June 30 of any fiscal year, by either party, by giving written notice of termination to the other party not later than July 1 of the same fiscal year.

Within six (6) months of either a notice of termination by either party or following City's failure to timely exercise an available option to extend, a transition plan shall be developed and agreed to by and between the City and ACFD. The transition plan shall include specific implementation deadlines, including a contract service termination date.

As part of the transition plan, the City, either directly or through its fire service provider, shall offer employment to nineteen (19) ACFD employees, subject to reduction based on resignations, retirements, and/or terminations discussed below. The selection of employees to be offered employment will be made by the City. Such employees shall meet minimum qualifications based on industry standards for Fire Captain, Fire Engineer, Firefighter, and Paramedic.

The minimum number of offers of employment to be made by the City may be reduced by the number of resignations, retirements, and/or terminations of ACFD Captains, Engineers, Firefighters, and Paramedics, respectively, occurring between the date of notice of termination and the date of termination. For example, if two (2) Captains, two (2) Engineers, and one (1) Firefighter retire from ACFD between the date of notice of termination and the date of termination, City shall make offers of employment to fourteen (14) employees of ACFD. If more than one contracting agency provides notice of termination on or before July 1 of the same year, the credit for retiring employees will be assigned consistent with the allocation percentage of each agency (calculated by including all of the terminating agencies that year), rounded to the nearest whole number.

The Parties shall meet and confer in good faith regarding any dispute between the Parties over the implementation of any provisions in this Section 9(b). Any dispute that is not resolved by meeting and conferring shall be submitted to non-binding mediation conducted by a JAMS mediator. The Parties agree to meet and confer as soon as practically possible regarding the selection of the mediator and, if

possible, agree to mediate the dispute within 45 calendar days. However, nothing in this provision shall be construed so as to delay any of the time periods above, including the adoption of a transition plan and implementation thereof.

c. Automatic Extension.

The Parties acknowledge that the termination of this Agreement would require extensive operational adjustments for both parties. The Parties further acknowledge that any fire service interruption would result in risks to public welfare. Accordingly, the following extensions shall automatically apply, unless the parties agree otherwise in writing.

1. Extension Following a Notice of Termination. If a timely notice of termination has been given and the parties have not completed a transition plan in accordance with Section 9(b), above, then this Agreement shall be automatically extended for an additional six-month (6-month) period to allow the Parties sufficient time to complete the transition plan. Automatic extensions pursuant to this paragraph shall be applied a maximum of three times, for a total of eighteen (18) months.
2. Extension Prior to Expiration of Contract Term. If a notice of termination has not been given and the parties have not executed an extension agreement or a successor Agreement, then this Agreement shall be extended for a period of one (1) year on an annual basis until the Parties have given a notice of termination or executed a successor agreement.

d. Notices.

All notices required or permitted hereunder shall be deemed sufficiently given if delivered by hand or mailed, by United States mail, postage prepaid, certified or registered mail, addressed to the parties at the addresses set forth below or to such other address as may, from time to time to designated in writing.

TO ACFD:

County Administrator
Alameda County Administration Building
1221 Oak Street, Suite 555
Oakland, CA 94612

-and-

Alameda County Fire Chief
Alameda County Fire Department
6363 Clark Avenue
Dublin, CA 94568

TO CITY:

City Manager
City of Emeryville
1333 Park Avenue
Emeryville CA 94608

e. Further Obligations.

The parties recognize that this Agreement cannot represent a complete expression of all issues, which may arise during the performance of the Agreement. Accordingly, ACFD and City agree to meet and confer in good faith over any issue not expressly described herein to the end that the City will obtain the best fire and emergency medical services possible under the most favorable economic terms and that ACFD will be fairly and adequately compensated for the services it provides hereunder.

f. No Assignment.

Neither Party shall delegate, sub consult, assign, sell, mortgage, hypothecate, or otherwise transfer their respective interests or obligations in this Agreement without the express prior written consent of the non-transferring party.

g. Exhibits.

All exhibits referred to herein are attached hereto and are, by this reference, incorporated herein.

h. Severability.

If any provision of this Agreement (including without limitation any phrase, provision, covenant, or condition) is found to be invalid or unenforceable by a court of competent jurisdiction, the remainder of this Agreement shall continue in full force and effect.

i. Governing Law, Jurisdiction, and Venue.

The interpretation, validity, and enforcement of this Agreement shall be governed by and interpreted in accordance with the laws of the State of California. Any suit, claim, or legal proceeding of any kind related to this Agreement shall be filed and heard in a court of competent jurisdiction in the County of Alameda.

k. Attorney's Fees.

If any action at law or in equity is brought to enforce or interpret the provisions of this Agreement, the prevailing party shall be entitled to reasonable attorney's fees in addition to any other relief to which said party may be entitled.

IN WITNESS WHEREOF, the City, by resolution or ordinance duly adopted by its City Council, has approved the execution of this contract by its mayor, and the President of the Board of Directors of the Alameda County Fire Department has executed this contract as of this _ day of _____, 2024.

ALAMEDA COUNTY FIRE DEPARTMENT,
A dependent fire protection district

By: _____
Nate Miley
President of Board of Directors

Date: _____

Approved as to form
DONNA ZIEGLER, COUNTY COUNSEL

By: _____
Deputy County Counsel

Date: _____

CITY OF EMERYVILLE, a Municipal Corporation

By: _____
Paul Buddenhagen, City Manager

Date: _____

Attest: _____
April Richardson, City Clerk

Approved as to form:

DocuSigned by:
John Kennedy

2C934D02DB55467
John I. Kennedy, City Attorney

Legend

-  City Limits
-  Fire Stations

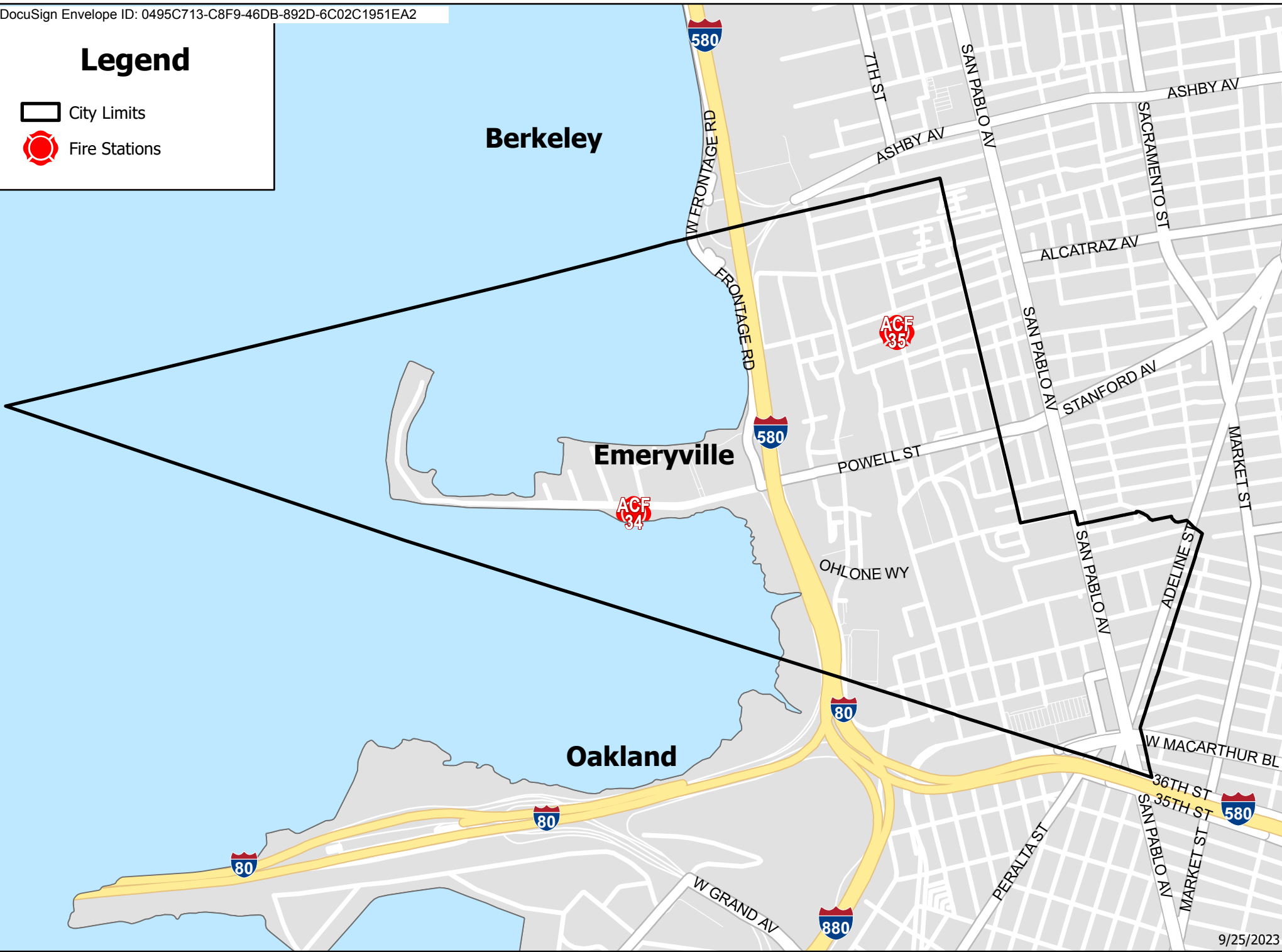


Exhibit 1

Attachment to OAG #30.008 Response Guide

	Nature Code Description	ACF Response for Battalion 2, 3 and 4	ACF Response for Battalion 7	ACF Response for Emeryville (includes up to 1E, 1T & 1BC from OFD)
AE	AIRCRAFT EMERGENCY ON LAND	3E, 1T, 1R, 1 BC	3E, 1Q, 1R, 1 BC	3E, 1T, 1R, 1BC
AS1	ALARM SOUNDING - RESIDENTIAL	1 E	1 E or 1Q	1E
AS2	ALARM SOUNDING - COMMERCIAL	1E & 1T	1E & 1Q	2E
	ALARM SOUNDING TARGET HAZARD	3E, 1T, 1R, 1 BC	3E, 1Q, 1R, 1 BC	3E, 1T, 1BC
BFD	BOAT FIRE DOCKED	1 E & 1RB	1 E OR 1Q & 1RB	1E & 1RB
BFO	BOAT FIRE OPEN WATER	2 RB & 1BC	2 RB & 1BC	1E, 2RB & 1BC
CO	CARBON MONOXIDE DETECTOR	1T or 1E	1Q or 1E	1E
COM	CARBON MONOXIDE MEDICAL	2E or 1E/ 1T or Rescue and Ambulance	2E or 1E/ 1Q and Ambulance	2E and Ambulance
CA	CITIZEN ASSIST	1E or 1T	1E or 1Q	1E or 1T
EMS	EMS RESPONSE	1 E or 1 T or 1 R	1 E or 1 Q or 1 R	1E or 1T
EMSS	EMS RESPONSE-STAGING REQUIRED	1 E or 1 T or 1 R	1 E or 1Q or 1 R	1E or 1T
EX	EXPLOSION	3E, 1T, 1R, 1 BC	3E, 1Q, 1R, 1 BC	3E, 1T, 1BC
FC	FIREWORKS COMPLAINT	1 E or 1 T or 1 R w/ law	1 E or 1Q or 1 R w/ law	1E w/EPD
HM1	HAZ MAT LEVEL 1	1 E	1 E OR 1Q	1E
HM2	HAZ MAT LEVEL 2	2E, 1T, 1BC, HM12 and HM25	2E, 1Q, 1BC, HM12 and HM25	2E, 1T, 1BC, HM12 and HM25
HYD	HYDRANT PROBLEM - LEAKING	1 E or 1 T	1 E or 1Q	1E or 1T
HYDS	HYDRANT PROBLEM - SHEARED	1 E or 1 T	1 E or 1 Q	1E or 1T
GLI	NATURAL GAS LEAK - INSIDE	3E, 1T, 1R, 1 BC	3E, 1Q, 1R, 1 BC	3E, 1T, 1BC
GLO	NATURAL GAS LEAK - OUTSIDE	1 E	1 E OR 1 Q	1E
LA	LIFT ASSIST	1 E or 1 T or 1 R	1 E or 1 Q or 1 R	1E or 1T
LO	LOCK IN/OUT	1 E or 1 T or 1 R	1 E or 1 Q or 1 R	1E or 1T
O	ODOR INVESTIGATION	1 E or 1 T or 1 R	1 E or 1 Q or 1 R	1E or 1T
OF	FIRE OUTSIDE A BUILDING	1 E	1 E OR 1 Q	1E
PA	PD ASSIST	1 T or 1 E or 1 R	1 Q or 1 E or 1 R	1E
R1	RESCUE LEVEL I	1E, 1T, 1R & 1BC	1E, 1Q, 1R & 1BC	1E, 1T, 1R & 1BC
R2	RESCUE LEVEL II	3E, 1T, 1R & 1BC	3E, 1Q, 1R & 1BC	3E, 1T, 1R & 1BC
RTF	RESCUE TASK FORCE	3E, 1T, 1R, 1BC	3E, 1T, 1R, 1BC	3E, 1T, 1R, 1BC
WRTF	WORKING RESCUE TASK FORCE	3E, 1T, 1R, 1BC, 2E-RTF	3E, 1T, 1R, 1BC, 2E-RTF	3E, 1T, 1R, 1BC, 2E-RTF
SI	SMOKE INVEST	1 E	1 E OR 1 T	1E
STA	STRUCTURE RESPONSE - APARTMENT	3E, 1T, 1R, 1BC	3E, 1Q, 1R, 1BC	3E, 1T, 1BC

Attachment to OAG #30.008 Response Guide

	Nature Code Description	ACF Response for Battalion 2, 3 and 4	ACF Response for Battalion 7	ACF Response for Emeryville (includes up to 1E, 1T & 1BC from OFD)
STC	STRUCTURE RESPONSE - COMMERCIAL	3E, 1T, 1R, 1BC	3E, 1Q, 1R, 1BC	3E, 1T, 1BC
STR	STRUCTURE RESPONSE - RESIDENTIAL	3E, 1T, 1R, 1BC	3E, 1Q, 1R, 1BC	3E, 1T, 1BC
STRTH	STRUCTURE - TARGET HAZARD	3E, 1T, 1R, 1 BC	3E, 1Q, 1R, 1 BC	3E, 1T, 1BC
WSFA	WORKING STRUCTURE FIRE- APARTMENT	3E, 1RIC, 1T, 1R, 2BC	3E, 1RIC, 1Q, 1R, 2BC	3E, 1RIC, 1T, 1R, 2BC
WSFC	WORKING STRUCTURE FIRE- COMMERCIAL	3E, 1RIC, 1T, 1R, 2BC	3E, 1RIC, 1Q, 1R, 2BC	3E, 1RIC, 1T, 1R, 2BC
WSFR	WORKING STRUCTURE FIRE- RESIDENTIAL	3E, 1RIC, 1T, 1R, 2BC	3E, 1RIC, 1T, 1R, 2BC	3E, 1RIC, 1T, 1R, 2BC
WSFTH	WORKING STRUCUTRE FIRE- TARGET HAZARD	3E, 1RIC, 1T, 1R, 2BC	3E, 1RIC, 1Q, 1R, 2BC	3E, 1RIC, 1T, 1R, 2BC
TC	TRAFFIC COLLISION	1E and 1T or 1 R	1E and 1Q or 1 R	2E
TCB	TRAFFIC COLLISION - BUILDING	3E, 1T, 1R, 1 BC	3E, 1Q, 1R, 1 BC	3E, 1T & 1BC
TCR	TRAFFIC COLLISION W/RESCUE	1E and 1T or 1 R	1E and 1Q or 1 R	2E
TCF	TRAFFIC COLLISION - FREEWAY	2E and 1T or 1R	2E and 1Q or 1R	1E from each direction
V	VEHICLE FIRE	1 E	1 E or 1 Q	1E
VFF	VEHICLE FIRE - FREEWAY	1 E from each direction	1 E or 1 Q from each direction	1E from each direction
VEG	VEGETATION RESPONSE	Winter - 1 E (Type 1, 3, or 6) Fire Season - 3 E (Type 3,6, or 1), 1D, 1 BC	Winter - 1 E (Type 1, 3, or 6) or 1 Q Fire Season - 3 E (Type 3,6, or 1), 1D, 1 BC	1E (Type 1, 3, or 6) No change for fire season
WVF	WORKING VEG FIRE	Winter - 1 E (Type 1, 3, or 6) Fire Season - 3 E (Type 3,6, or 1), 1D, 1 WT, 2 BC	Winter - 1 E (Type 1, 3, or 6) Fire Season - 3 E (Type 3,6, or 1), 1D, 1 WT, 2 BC	1E (Type 1, 3, or 6) No change for fire season
WD	WIRES DOWN	1 E or 1 T	1 E or 1 Q	1E or 1T
WREM	WATER REMOVAL	1 E or 1 T or 1 R	1 E or 1 Q or 1 R	1E or 1T
WR1	WATER RESCUE LEVEL I	1BC, 2RB	1BC, 2RB	1E, 2RB & 1BC
WR2	WR LEVEL II	2 RB, 1R & 1 BC	2 RB, 1R & 1 BC	1E, 2 RB, 1R & 1BC
WR3	WR LEVEL III	2RB, 3E, 1T, 1R, 2HM, 2 BC & ACFSTAFF	2RB, 3E, 1Q, 1R, 2HM, 2 BC & ACFSTAFF	2RB, 3E, 1T, 1R, 2HM, 2BC & ACFSTAFF

Attachment to OAG #30.008 Response Guide

Legend

E = Engine Company (Type 1, unless otherwise specified)

T = Truck Company

R = Rescue Company

HM = Hazardous Materials Company

RB = Rescue Boat

RIC = Rapid Intervention Crew (Engine Company assigned to stand-by as a rescue team on scene for immediate search and rescue of missing, trapped, injured, or unaccounted for fire personnel)

RTF = Rescue Task Force Company (Engine or Truck Company dedicated to assist primarily with rescue operations)

BC = Battalion Chief

ACFSTAFF = One or more ACFD Administrative Chief Officers

Engine Types

Type 1 = standard fire engine (500 gallon water tank)

Type 3 = wildland fire engine (500 gallon water tank)

Type 6 = wildland fire engine (150 gallon water tank)

City of Emeryville Fire Apparatus and Equipment Inventory

EME Vehicle ID	Cab/Chassis Man. Date	Make	VIN Number	Type	Current Use	In-Service Year	Reserve Status Year	Replacement Year
Engine E34, Assigned Sta. 34 ID: 170	2009	Smeal	4S7AT2C928C070755	1	Front Line	2010	2024	2031
Engine E35, Assigned Sta. 35 ID: 171	2009	Smeal	4STAT2C948C070756	1	Front Line	2010	2017	2024
Engine E535, Assigned to Sta. 35 ID: 200	1999	Smeal	4S7AU4390XC023618	55' Quad	Reserve	2000	2010	2017

These recommendations are based on the following assumptions:

Engines serve a 15/20 year lifespan in ACFD. Because of the small fleet size and need to maintain one engine in reserve, it is difficult to attain this schedule while preserving a regular cycle for new purchases of apparatus. It is suggested that Emeryville adopt a nearly similar schedule: 14 years of front line service with 7 years in reserve (total useful life of 21 years-just a year over the 20 years suggested limit). The City would purchase one new engine every 7 years. The engine replacement cycle has been staggered so only one engine is due for replacement at a time-thus minimizing impact to funding the vehicle replacement schedule and optimizing useful life. Thus, the next engine purchase should be timed to place it in service in the year 2017 (when the current reserve unit will time out); the following purchase/in service date at 2024 and every 7 years thereafter.

EME Vehicle ID	Year	Make	Model	Vin	Type	Use	Planned Replacement	Acquisition Date
436	2016	Ford	Fusion	3FA6P0G74HR151093	Sedan	Staff Vehicle	2023	2016

Notes:

1. In general, utility and staff vehicles are on a 7 year replacement cycle.
2. Per recommendation with ACFD, these utility vehicles are recommended one year early for replacement; this period may be extended

E-34, Unit 170

Cab

1 AA Bateria (Box)
 1 Camera
 1 Garmin GPS Unit
 1 Kestrel Weather Kit
 3 Spare Radio Batteries
 1 Emergency Response Guide (ERG)
 1 Posse Box
 3 Workers Comp Package
 1 Infection Control Package
 1 Exposure Control Plan
 1 ICS Forms (Black File Folder)
 1 Fireline Handbook, Firescope, Fog Guide, NIOS
 4 Sigtronics Head Sets
 1 Apparatus Binder
 1 T-Card Status Folding Board
 1 DOT Extinguisher
 4 BK Radios
 1 Emeryville PD/City Portable Radio

1 EMS Radio
 1 Binoculars
 1 Cell Phone
 1 Pager
 3 Remotes (Apparatus Door, Gate, Traffic Control)
 3 75' Rope Bag
 4 DOT Vest
 3 Portable Radio
 4 SCBA
 1 Spare SCBA Mask
 1 TIC
 Gloves (assorted)
 1 Map Book (Thomas Brothers)
 1 Portable Radio Charger
 2 Box Lights
 4 Hand Lights
 1 Irons (set)
 1 Water Rescue Bag & Helmets (4) (Dog House)
 Target Hazard Maps (assorted)

Drivers Side Upper Front Compartment-Long Tool

1 Hydrant Valve Shut Off Tool w/Handle
 1 Bolt Cutters
 1 Pick Head Aze
 1 Sledge Hammer 8#
 1 Domestic Water Shut Off Tool
 1 Single Jack 3#
 1 K-Tool
 1 Pry Bar
 1 Digging Bar

Drivers Side Upper Rear Compartment-Appartment/High Rise

2 Tele-Lites and Cords
 1 Appartment Pack 100' 1.75" Hose w/ 7/8" Smooth Bore Nozzle
 1 Hose Bundle 100' 1.75" Hose
 1 Water Can (Extinguisher)
 2 3" to 2.5" Reducer

Drivers Side Lower Rear

2 Step Chocks
 2 Air Bags
 1 Air Bag Control Box
 1 Air Chisel and Bits
 1 Rabbit Tool
 1 PKP Extinguisher
 1 CO2 Extinguisher
 4 Cones

Rear Center Compartment

1 Holmotro Power Unit
 1 Holmotro Cutter
 1 Holmotro Spreader
 1 HolmotroSmall Ram
 1 Holmotro Large Ram
 2 Holmotro Core Lines (Blue, Orange)
 1 Fuel Can (Holmotro)
 1 Glass Master
 1 200' Electrical Cord Reel (Mounted) with Junction Box

Rear Upper Right Inside Compartment

1 Pedi Board
 1 KED
 1 Segar Splint

Rear Right Side Outside Compartment

1 BlitzFire Monitor w/ Fog Nozzle
 1 BlitzFire Monitor Stacked Smooth Bore Tip (1', 1.25", 1.5")

Rear Hose Loads

600'-5" Supply Hose
 1 400'-2.5" Hose
 1 400'-2.5" Hose w/11/8" Smooth Bore Nozzle
 1 200'-1.75" Hose w/ 7/8" Nozzle

Rear Center Upper Compartment

2 Backboards
 1 6' Pike Pole
 1 8' Pike Pole

Captain Side Front Compartment

1 Lucus Divise
 1 PEDI Bag (Blue)
 1 Gas Detector
 1 Smoke Detector Kit
 2 Card Board Splints (Arm, Leg)
 3 Carry Alls Assortment
 2 Chp Blanket
 1 Rope Bags 75'
 1 Rope Bag 100'
 3 Barrier Tape Assortment
 1 Tool Box
 1 Flat of Water
 1 Public Education Supplies Assortment

Captain Side Lower Front Compartment-HAZMAT

1 Absorb All (Green Bin w/ scoop)
 2 Buckets w/ Lids
 2 Plug n'Dike
 1 Blue Plastic Tarp

Exhibit 3**1 Lower Cab Compartment**

- 1 Wheel Chocks
- 1 New York Hook
 - Rubbish Hook
 - Long Lock Out Tool
- 1
- 1 Drivers Side Lower Front Compartment-Engin**
- 1 25'-5" Hose
- 1 25'-2.5" Hose
- 1 5" Storz to 4.5" Female
- 1 5" Storz to 2.5" Female Elbow
- 1 5" Storz to 2.5" Female
- 1 5" Storz to 2.5" Male
- 2 2.5" to 2X2.5" Wye
- 2 2.5" to 2X2.5" Simese
- 2 3" to 2.5" Reducer
- 2 2.5" to 3" Increaser
- 2 2.5" Double Male
- 2 2.5" double Female
- 2 2.5" to 1.5" reducer
- 2 1.5" to 2.5" Increaser
- 1 1.5" Double Male
- 2 1.5" Double Female
- 1 2.5" to 5/8" Reducer
- 1 Spanners
- 10 Hydrant Wrench
- 1 Shot Mallet
- 1 Flares
- 1 Duct Tape
- 2 Electrical Tape
- 1 Cable Cutters
- 2 Sprinkler Shut Off Tools
- 1 Hose Strap
- 1 Lock Out Air Bladders
- 1 Plastic Wedge
- 1 Slim Jim
- 1 Battery Tester
- 1 Tire Depth Gauge
 - Air Preassure Gauge (Tire)
 - Locking Hydrant Cap Wrench

Rear Upper Left Compartment

- 1 10'-3" Hard Suction Hose

Captain Side Upper Rear Compartment- Wildland

- 2 Gnass Packs w/2 x 100' 1.5" Hose Rolls
- 1 100'-1.5" Hose Roll w/ 20-95 GPM Nozzle
- 1 100'-1.5" Hose Roll w/ 20-95 GPM Nozzle
- 1 50'-1.5" Hose Roll w/ 20-95 GPM Nozzle
- 1 Spare 20-95 GPM Nozzle
- 1 Spare "T"
- 1 2.5" to 1.5" Gate Wye
- 1 Wildland Shovel
- 1 Square Point Shovel
- 1 Pulaski
- 2 McCloud Handles
- 2 McCloud Blades
- 1 Box Strainer

Captain Side Lower Rear Compartment-EMS

- 1 Black ALS Bag
- 1 Pellican Box
- 1 Life Pak 15 Monitor
- 1 C-Spine Bag
- 1 Suction Unit
- 2 Spare O2 Bottles
- 1 Red Z Clean Up w/ Spatulas (3)
- 5 Bio Hazard Bags
- 1 Sharps Container (mounted on door)
- 1 Bleach/Water Spray Bottle

2 Crosslays

- 1 200'-1.75" High Combat Hose w/ LPF

Ladder Rack

- 1 24' Extention Ladder
- 1 14' Roof Ladder
- 1 10' Attic Ladder
- 1 6' Pike Pole

Captain Side Upper Front Compartment-Saws

- 1 Stihl Chain Saw
- 1 Stihl Circular Saw
- 1 Circular Saw Replacement Blade
- 1 Fuel/Oil Can
- 2 Brooms
- 2 Broom Handles

Top Side Well

- 1 Deck Gun w/ Fog Nozzle
- 1 Stacked Tip
- 1 Spider Stand

Front Bumper

- 1 100'-1.5" Hose w/ LPF

E-35, Unit 171

Cab

- 1 ALCO key ring & Emeryville key ring
- 1 AA Batteries (Box) + AAA
- 1 Camera
- 1 Garmin GPS Unit
- 1 Kestrel Weather Kit
- 3 Spare Radio Batteries
- 1 Emergency Response Guide (ERG)
- 1 Posse Box
- 3 Workers Comp Package
- 1 Infection Control Package
- 1 Exposure Control Plan
- 1 ICS Forms (Black File Folder)
- 1 Fireline Handbook, Firescope, Fog Guide, NIOSH
- 4 Sigtronics Head Sets
- 1 Apparatus Binder
- 1 T-Card Status Folding Board
- 1 DOT Extinguisher (under engineer seat)
- 4 BK Radios w/AA clam shell batteries
- 1 Bay Street security radio
- 1 Volt Meter (under engineer seat)
- 1 Binoculars
- 1 Cell Phone
- 1 Pager
- 4 Remotes (Apparatus Door, Gate, Traffic Control lights) + STN 34 remote
- 3 75' Rope Bag
- 4 DOT Vest
- 3 Portable Radio
- 4 SCBA
- 1 Spare SCBA Mask
- 1 TIC
 - Gloves (assorted, MED, LRG, XLRG)
- 1 Map Book (Thomas Brothers)
- 1 Portable Radio Charger
- 2 Box Lights
- 4 Hand Lights
- 1 Irons (set)
- 1 Water Rescue Bag & Helmets (4) (dog house)
- 1 Target Hazard Maps (assorted) Binder
- 2 150' 1/2" Rescue rope bag (dog house)
- 1 RPM w/extra hard & software bag (dog house)

Lower Cab Compartment

- 2 Wheel Chocks (engineer side)
- 2 New York Hook
- 1 Rubbish Hook
- 1 Flat Shovel
- 3 Shopping bags (captain side)

Drivers Side Upper Front Compartment-Long Tool

- 1 Hydrant Valve Shut Off Tool w/Handle
- 1 Bolt Cutters
- 1 Pick Head Axe
- 1 Sledge Hammer 8#
- 1 Domestic Water Shut Off Tool
- 1 Single Jack 3#
- 1 K-Tool
- 1 Pry Bar
- 1 Digging Bar
- 1 Squeegy w/handle
- 2 Lock out long tools
- 1 28 Volt sawzall w/extra blades
- 1 Lock out tool kit

Drivers Side Upper Rear Compartment-Appartment/High Rise

- 1 50' 2 1/2" w/smooth bore
- 1 Appartment Pack 100' 1.75" Hose w/ 7/8" Smooth Bore Nozzle
- Hose Bundle 100' 1.75" Hose
- 1 Water Can (Extingusher)
- 2 3" to 2.5" Reducer
- 1 High rise tool bag

Drivers Side Lower Rear

- 1 800' of 1 1/2" wildland hose w/2 back packs
- 1 Yellow bag of wildland hose accessories
- 1 PKP Extingusher
- 1 CO2 Extingusher
- 1 Drafting strainer w/3" double male

Rear Center Compartment

- 1 Electric Blowers w/cord adaptors
- 1 200' Electrical Cord Reel (Mounted) with Junction Box
- 5 Traffic Cones
- 1 2 1/2" X 2 1/2" simese w/2 1/2" double Female
- 1 Hydrant wrench

Rear Upper Left Compartment

- 2 10'X3" Hard Suction Hose

Rear Upper Right Inside Compartment

- 1 Wildland digging shovel
- 2 Mclouds
- 1 Paulaski

Rear Right Side Outside Compartment

- 1 BlitzFire Monitor w/Stacked Smooth Bore Tip (1',1.25",1.5")

Captain Side Upper Rear Compartment- Wildland

- 1 Lucas Device
- 1 C-Spine bag
- 1 Pedi ALS bag
- 1 Trauma bag
- 3 CHP Blanket
- 1 Pt carryall
- 3 Cardboard splints (arm & leg)
- 1 Blood cleanup kit
- 1 Sager traction splint
- 1 Ked
- 1 Pedi immobile board
- 1 Hand sanitizer box
- 5 Red bio bags

Captain Side Lower Rear Compartment-EMS

- 1 Black ALS Bag
- 1 Pelican Box
- 1 Life Pak 15 Monitor
- 1 Suction Unit
- 2 Spare O2 Bottles
- 1 Sharps Container (mounted on door)
- 1 Bleach/Water Spray Bottle

Captain Side Front Compartment

- 1 Smoke Detector Kit
- 1 Box of flares
- 1 WMD Pelican box
- 2 Hose bed vinyl covers
- 3 Rope Bags 75'
- 1 Rope Bag 100'
- 3 Barrier Tape Assortment
- 1 Tool Box
- 1 Flat of Water
 - Public Education Supplies Assortment
- 1 DMV reflector kit
- 2 Quartz lights
- 2 50' Cord reels

Captain Side Lower Front Compartment-HAZMAT

- 1 Absorb All (Green Bin w/ scoop)
- 1 Buckets w/ Lids
- 2 Plug n'Dike
- 1 Blue Plastic Tarp
- 1 Circular Saw Replacement Blade w/In absorb compartment
- 2 Carry alls
- 1 Submersible pump w/ 1 1/2" adaptor

Drivers Side Lower Front Compartment-Engineers

- 1 25'-5" Hose
- 1 25'-2.5" Hose
- 1 5" Storz to 4.5" Female
- 1 5" Storz to 2.5" Female Elbow
- 1 5" Storz to 2.5" Female
- 1 5" Storz to 2.5" Male
- 1 2.5" to 2X1.5" Wye
- 2 3" to 2.5" Reducer
- 2 2.5" to 3" Increaser
- 2 2.5" Double Male
- 2 2.5" double Female
- 1 5" Storz to 3" Female
- 2 2.5" to 1.5" reducer
- 2 1.5" to 2.5" Increaser
- 2 1.5" Double Male
- 2 1.5" Double Female
- 1 2.5" to garden hose Reducer
- 2 Spanners
- 1 Hydrant Wrench
- 1 Shot Mallet
- 1 Shoreline plug adaptor
- 1 Duct Tape
- 1 Electrical Tape
- 1 Cable Cutters
- 2 Sprinkler Shut Off Tools
- 2 Hose Strap
- 1 Plastic Wedge
- 1 Slim Jim
- 1 Tire Depth Gauge
- 1 Air Pressure Gauge (Tire)
- 1 Locking Hydrant Cap Wrench
- 1 Wet water 1qt
- 1 25' Garden hose w/spray nozzle

Captain Side Upper Front Compartment-Saws

- 1 Stihl Chain Saw
- 1 Stihl Circular Saw
- 1 Fuel/Oil Can
- 2 Brooms
- 2 Broom Handles

Top Side Well

- 1 Deck Gun w/ Fog Nozzle
- 1 Stacked Tip 1 1/8" thru 2"
- 1 Spider Stand

Front Bumper

- 1 100'-1.5" Hose w/LPF

Rear Hose Loads

- 1 600'-5" Supply Hose w/tool bag
- 1 400'-2.5" Hose
- 1 400'-2.5" Hose w/1 1/8" Smooth Bore Nozzle
- 1 200'-1.75" Hose w/ 7/8" Nozzle

Rear Center Upper Compartment

- 2 Backboards
- 2 6' Pike Pole
- 1 8' Pike Pole

Crosslays

- 2 200'-1.75" High Combat Hose w/LPF

Ladder Rack

- 1 24' Extention Ladder
- 1 14' Roof Ladder
- 1 10' Attic Ladder

T-535, Unit 200

Cab

- 4 BK Radios w/AA clam shells
- 4 BK spare batteries AA clam shell
- 1 ALCO radio battery charger
- 1 ALCO spare battery
- 1 Posse box
- 1 ERG, fireline HB, firescope fog, Niosh
- 1 ICS form holder
- 4 Head sets
- 1 Apparatus binder
- 1 T-card folding board
- 1 Dot Extinguisher
- 3 75' ff rope bags
- 4 Dot vest
- 4 SCBA
- 1 SCBA spare mask
- 1 TIC
- 1 EMS gloves (MED, LRG, XLRG)
- 1 Map Book
- 1 Box light
- 3 Hand mag lights
- 1 Irons (set)
- 1 Backboard

Pump House Drivers Side Pump PNL Compartment

- 10 Flares
- 1 WD40 spray can
- 1 Assorted "O" rings
- 3 Slim jim
- 1 Plug & dyke
- 1 Cable cutters
- 1 Electrical tape
- 1 Qt of ATF fluid

Passenger Side Pump House Front Compartment

currently empty

Passenger Side Pump House Rear Compartment

- 1 Hurst combi tool
- 1 Hurst jaws
- 1 Hurst Ram
- 1 Hurst 12 volt power unit
- 2 Hurst Tool Hose
- 1 Hurst Accessory kit
- 1 Power unit extention cables
- 1 12 volt power unit battery

Passenger Side Lower Front Compartment

currently empty

Passenger Side Middle Front Long Compartment

- 1 Rubish hook
- 1 NY hook
- 2 Broom heads w/handles
- 1 Scoop shovel

Passenger Side Upper Front Compartment

- 1 KED
- 1 Sager splint
- 1 Pedi board
- 1 Carryall
- 1 75' utility rope
- 1 75' water throw rope
- 1 flat of water
- 1 Smoke detector kit

Drivers Side Upper Middle Compartment

- 1 100' 1.75 Apartment pack w/gated wye
- 1 100' 1.75 Apartment pack

Drivers Side Upper Rear Compartment

- 2 Quartz Lights
- 1 Wildland shovel
- 2 McCloud

Drivers Side Lower Rear Compartment

- 1 Wildland hose backpack 200' 1.5
- 1 100' 1.5 roll
- 1 50' 1/5 roll w/95 gpm nozzle
- 2 95 gpm nozzle spare
- 1 2.5 to 1.5 gated wye
- 2 Cord adaptors
- 1 50' cord real
- 1 Tool Box

Engineer Rear Upper Left Compartment

- 1 Attick ladder
- 2 6' Pike pole

Rear Hose Bed

- 1 200' 1/75 w/ 7/8 smooth bore
- 1 800' 2.5 1/1 1/8 smooth bore
- 1 600' 5" Rubber supply w/tool bag

Top of Engine

- 1 55' Arial ladder
- 1 Pickhead axe
- 1 6' pike pole

Exhibit 3**Transverse Hose Bed (cross lays)**

- 1 200' 1 3/4 w/LFP
- 1 200' 1 3/4 w/LFP
- 1 200' 1 3/4 w/LFP

Engineer's Compartment

- 1 25'-5" Supply Hose
- 1 25'-2.5" Hose
- 1 5" Storz to 4.5" Female
- 1 5" Storz to 2.5" Female Elbow
- 1 5" Storz to 2.5" Female
- 1 5" Storz to 2.5" Male
- 1 2.5" Gated Wye
- 1 2.5" Simese
- 2 2.5" to 3" Increaser
- 2 2.5" Double Male
- 2 2.5" double Female
- 2 2.5" to 1.5" reducer
- 2 1.5" to 2.5" Increaser
- 2 1.5" Double Male
- 2 1.5" Double Female
- 2 2.5 to garden hose
- 2 Spanners
- 1 Hydrant wrench
- 1 Shot mallet
- 1 AC transit bus key

Passenger Side Upper Middle Compartment

- 1 Assorted Barrier Tape
- 1 WMD Pelican box

Passenger Side Upper Rear Compartment

- 1 Chain saw
- 1 Chain saw fuel can w/scrench

Passenger Side Rear Middle Long Compartment

- 1 Hydrant shut off tool w/handle
- 1 Pry bar
- 1 K tool
- 1 Digging bar
- 1 Bolt cutters
- 1 8lb sledge hammer
- 1 3lb jack mallet
- 1 Domestic water shut off
- 1 Long lock out tool
- 1 Pickhead axe

Passenger Side Rear Lower Compartment

- 1 Asorb all green bin
- 1 Hurst tool chains set

Pump House Top Well

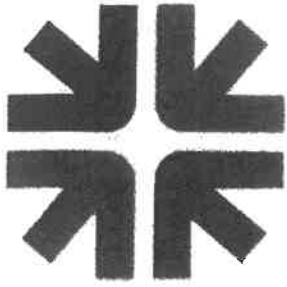
- 2 Step chocks
- 1 Spider base for master strea,

Drivers Side Upper Front Compartment-Engineers

- 1 H2O Extinguisher
- 1 Dry Chem Extinguishers
- 1 Co2 Extinguisher

Engineer Rear Ladder Compartment

- 1 24' ext ladder
- 1 14' roof ladder



**CONTRACT FIRE SERVICES
FOR THE CITY OF EMERYVILLE
SCOPE OF WORK**

SUBMITTED BY:

**THE ALAMEDA COUNTY FIRE
DEPARTMENT**

**Authorized to Commit to Contractual
Arrangements:**

**Sheldon D. Gilbert, Fire Chief
Alameda County Fire Department**

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

**(510) 618-3490 office
(510) 618-3445 fax
sheldon.gilbert@acgov.org**

**Authorized to Respond to Requests for
Additional Information:**

**Demetrious N. Shaffer, Deputy Chief
Alameda County Fire Department**

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

**(510) 618-3490 office
(510) 618-3445 fax
dshaffer@acgov.org**

Scope of Work

Scope of Work

Approach to Providing Full Services

Fire and Emergency Response Service

a. All Fire suppression services to include a minimum of 2 fire engines, staffed with a crew of three, one of whom is a paramedic

ACFD will provide full suppression services including emergency response to fires, medical emergencies, hazardous materials, urban search and rescue, and other emergencies. These suppression services will be provided in Emeryville by staffing two fire engines with a minimum of three personnel each – one on each engine will be a licensed and an accredited paramedic.

b. Disposition of current sworn City employees.

The Alameda County Fire Department will make job offers to all Emeryville Fire Department safety personnel in good standing at the ranks of Firefighter, Engineer, Captain, Fire Inspector, and Fire Chief, if they are active members of the Emeryville Fire Department the day fire protection services are transferred to the Alameda County Fire Department. The following Table (1) was provided by the City and indicates currently employed Emeryville Fire Department Employees.

Table 1: Current Emeryville Fire Department Employees

Job Classification	Employee Last Name	Employee First Name	Date in Classification	Date of Hire Fire Dept	Date of Hire in COE
Fire Chief	Johnston	Kevin	7/1/2010	11/16/2008	11/16/2008
Captain	Cooper	John	7/1/2002	11/1/1986	11/1/1986
Captain	Sanderson	Donrick	10/1/2002	5/1/1987	5/1/1987
Captain	Arenz	John	10/2/2002	2/1/1986	2/1/1986
Captain	Marks	Steven	8/24/2004	7/24/2000	7/24/2000
Captain	Beach	Jason	6/1/2005	8/28/2000	8/28/2000

Job Classification	Employee Last Name	Employee First Name	Date in Classification	Date of Hire Fire Dept	Date of Hire in COE
Captain	Hickey	Steven	1/15/2010	9/7/2006	9/7/2006
Fire Engineer	Conover	Doug	12/15/2002	7/16/1991	7/16/1991
Fire Engineer	O'Neil	Steven	12/16/2002	7/17/2000	7/17/2000
Fire Engineer	Davis	Jerome	12/17/2002	7/31/1989	7/31/1989
Fire Engineer	Miller	Cameron	1/1/2003	3/1/1999	3/1/1999
Fire Engineer	Bluth	Dennis	10/19/2005	10/1/2001	10/1/2001
Fire Engineer	Kennedy	Patrick	10/20/2005	10/1/2001	10/1/2001
Fire Engineer	Hickey	Michael	11/17/2006	11/26/2001	11/26/2001
Fire Engineer	Dwyer	Shannon Kyle	12/1/2006	7/7/2003	7/7/2003
Fire Inspector	Warren	George	7/30/1984	7/30/1984	7/1/1980
Firefighter	Manning	Doug	8/1/1989	8/1/1989	6/2/1980
Firefighter	Bell	Shane	10/22/2001	10/22/2001	10/22/2001
Firefighter	Falkenthal	Tracy	6/23/2003	6/23/2003	6/23/2003
Firefighter	Gundlach	James	7/7/2003	7/7/2003	7/7/2003
Firefighter	Paynter	Chip	9/25/2004	9/25/2004	9/25/2004
Firefighter	Somers	Heather	6/12/2006	6/12/2006	6/12/2006
Firefighter	Sabha	Hamza	11/6/2006	11/6/2006	11/6/2006
Firefighter	Knodel-Sherman	Oliver	1/16/2008	1/16/2008	6/1/2001
Firefighter	Sinkay	James	9/16/2010	9/16/2010	9/16/2010
Firefighter	Baity	Louie	1/5/2011	1/5/2011	1/5/2011

*Worked in a different City department (non-safety) before joining the Fire Department
Date in classification also happens to reflect the date they started in the Fire department.

*Some firefighters possess EMT-P Certification or training but are not one of the 13 compensated paramedics.

Rank Transfer

6 Captains, 8 Engineers and all Firefighters will maintain the rank they held on the day fire protection services are transferred to the Alameda County Fire Department. Acting assignments will not be considered "held rank" and acting Engineers, Captains and Battalion Chiefs will be offered positions at their regular classification, not their acting rank.

Current Emeryville promotional lists will be abolished on the day fire protection is transferred to the Alameda County Fire Department. Personnel who meet the minimum qualifications can participate in ACFD promotional processes that occur after the transfer date.

It is ACFD's intention to hire the current Emeryville Fire Chief, Kevin Johnston. Chief Johnston would serve at the rank of Division Fire Chief (or equivalent) within ACFD and serve as the Assigned Chief Officer to the City.

In addition, it is ACFD's intention to hire the current Emeryville Fire Inspector at the rank of Deputy Fire Marshal and he shall serve as the assigned Deputy Fire Marshal to the City.

Salary Determination

Emeryville personnel who transfer to Alameda County Fire Department will be placed in salary categories based upon their rank and years of service and specialty pay identified under ACFD's current labor agreement with Alameda County Firefighters Association (ACFFA) International Association of Firefighters (IAFF) Local 55 (see contract exhibits). Non-represented personnel who transfer to the ACFD will fall under the pre-determined salary schedules and ordinances.

Seniority Transfer

The seniority of Emeryville personnel who accept positions with the Alameda County Fire Department will be based on the date they became employees with the Emeryville Fire Department. Service time with organizations other than Emeryville will not be considered service time with Alameda County for seniority determination.

Vacation Transfer

The proposed cost assumptions include up to one year of vacation accrual time per employee that may be transferred from the Emeryville Fire Department to the Alameda County Fire Department. If the City chooses to allow an additional 6 months vacation accrual to be transferred to ACFD, up to 18 months of vacation accrual time will be transferred from the Emeryville Fire Department to the Alameda County Fire Department. This is the maximum allowable vacation balance that can be transferred unless an agreement is reached for ACFD to accept additional liability and assuming the employee has earned the accrued leave at date of hire with ACFD. The City is responsible to pay ACFD the additional 6 months vacation accrual transfer within 30 days of the Effective Date of the Agreement.

The amount of vacation will be based on the years-of-service accrual rate at the date of hire. Vacations are accrued as follows:

- a. 7 shifts per year (14 hours/month) until after completion of 4 years of service.
- b. 10 shifts per year (20 hours/month) after completion of 4 years of service until the completion of 14 years of service.
- c. 12 shifts per year (24 hours/month) after completion of 14 years of service and until the completion of 25 years of service.
- d. 13 shifts per year (26 hours/month) for 56-hour/week employees and 28 days per year for 40-hour/week employees, after completion of 25 years of service and annually thereafter.

Note: Employees who work 40 hours per week will accrue vacation proportionately, using a factor of .7143 to calculate.

For additional information about vacation policy, please refer to the labor MOU (included in contract exhibits) in Section 9 and the associated Official Action Guides (OAG).

Sick Leave

The proposed cost assumptions allow for each employee to transfer up to one year of sick leave hours that were accrued while in the employment of the Emeryville Fire Department.

All 56-hour/week employees accrue sick leave at the rate of 7-1/2 shifts per year (15 hours/month); 40-hour/week employees accrue at 16 days per year (10.7 hours/month).

Therefore, 56 hour/week employees may transfer up to 180 hours of sick leave and 40-hour/week employees may transfer up to 128 hours of sick leave.

If agreeable to the City, employees may be allowed to bring sick leave in excess of the 180 or 128 hour levels identified above for CalPERS service credit only.

Additionally, sick leave hours – above the maximum allowable hours transferred as identified above – may be transferred to employment with ACFD and used toward retirement service credits. This bank of hours (referred to as “Time Capsule”) will be accounted for separately, cannot be used as normal sick leave (i.e., regular, family, or catastrophic) under any circumstances, and cannot be cashed-out. The sick leave transferred into the Time Capsule may only be used for service credit upon retirement from ACFD. The City will not have any separate or additional liability for the transferred sick leave including transferred sick leave used for retirement credit.

Station Bidding

The Alameda County Fire Department utilizes a permanent station bid process. Personnel may bid into openings on shifts and at stations based upon their seniority and if they meet the minimum qualification of the opening. The initial bidding process for Emeryville personnel will be limited to Emeryville Fire Stations until full integration and after the last

academy prior to consolidation obtains bidding rights. Battalion Chiefs are placed by the Deputy Chief of Operations and do not maintain bidding rights.

Emeryville personnel, who do not or cannot bid a permanent station initially, will be used to fill daily overtime positions in Emeryville and in other ACFD fire stations when there are no openings in Emeryville stations, until they are allowed to bid a permanent station.

Uniform Requirements

Emeryville personnel will have the option of wearing Emeryville uniforms or Alameda County uniforms until they receive their first uniform allowance from ACFD. ACFD uniform allowances are distributed on July 1 of each year and are prorated based on the amount of time employed by ACFD during the prior 12 months. The uniform allowance is \$825 annually. Uniform pants and safety boots are considered Personal Protective Equipment (PPE) and are purchased by the Department.

Benefits

The Alameda County Fire Department offers a comprehensive benefits package to safety employees that include:

- California Public Employees Retirement System 3%@50 benefit level
- ACFD sponsored 401(a) program
- Voluntary 457 Program
- California Public Employees Retirement System Health Program paid at Kaiser/Bay Area - Sacramento rate
- ACFD contribution toward an IAFF Local #55A sponsored direct reimbursement dental program
- Delta Dental (safety management)
- IRC 125 program (non-management)
- Life Insurance (\$10,000 policy)
- County Cafeteria Plan (safety management)
- Uniform Allowance
- Holiday pay
- ACFD sponsored long-term disability insurance
- Paid vacation
- Paid sick leave
- Haz Mat, Paramedic and EMT differentials

Non-safety employees have similar benefits with a reduced retirement percentage calculator (2% @55). Personnel who transfer to the Alameda County Fire Department will have the opportunity to meet with the ACFD's benefit coordinator who will provide an overview of available benefit options.

Retiree Medical

Employees hired after May 1, 2009 shall be eligible for retiree health insurance subject to the following conditions:

- A minimum of five years of employment with the Alameda County Fire Department.
- PERS service credit with other agencies shall apply as service credit after the five year waiting period.
- The percentage of the Department's contribution payable for post retirement health benefits for any employee of a contracting agency subject to this section shall be based on the member's completed years of credited public agency service at retirement as shown in the following table:

Credited Years of Service	Percentage of Employer Contribution
10	50%
11	55%
12	60%
13	65%
14	70%
15	75%
16	80%
17	85%
18	90%
19	95%
or more	100%

a. Describe the approach to communications with City staff, including meetings and written reports.

The Fire Chief will be available to the City Manager of Emeryville to discuss any topic or issue with contracts or services provided by ACFD. When requested, The Fire Chief will attend City Council Meetings and City Manager Staff and Department Head meetings.

ACFD will also provide an ACO to serve as the primary point of contact and serve as the primary liaison to the City and the City Manager's Office on a daily basis. The ACO will attend City Council Meetings, and if requested attend City Manager Staff and Department Head meetings. The ACO will serve on City appointed committees (i.e., strategic planning, workforce review committees) and participate in the annual budget review and development processes. ACFD intends to utilize Kevin Johnston to serve as the ACO for Emeryville due to his familiarity with the community and city processes.

The ACFD Public Information Officer will collaborate with the Emeryville Police Department Public Information Officer and the City Public Information Officer to disseminate information on any incidents or items that are of interest to the City Staff, Council or community. In addition, for emergency incidents, special events or other

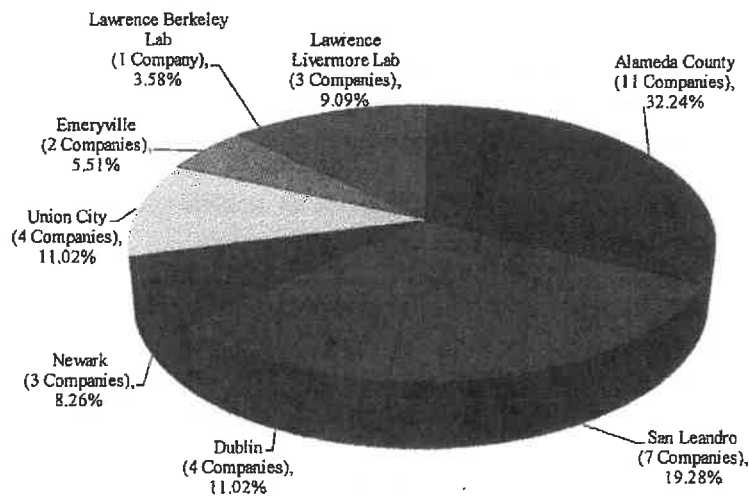
items that are of interest to the media and/or community, the ACFD Public Information Officer will provide an email update to the City Manager and/or to the appropriate City Staff (approved by the City Manager) with a status update of the event.

Finance

Finance and Budget Allocation Model

Alameda County Fire Department's cost allocation model is based on the number of companies as a percentage of total ACFD companies. The base factor is a 3-person company and adjustment factor is applied to any company staffed with more than three personnel. City of Emeryville's allocation is 5.51% based on the size of the organization at the time of consolidation. The following depicts the share allocation model including the City of Emeryville (see Chart 1 below):

Chart 1: Shared Allocation Model with City of Emeryville



The Alameda County Fire Department's budget model utilizes an "allocated cost" and "shared cost" methodology. "Shared cost" expenditures are those that are primarily overhead costs that are shared by all participating jurisdictions. An example of "shared costs" includes chief officers, department-wide service and supplies and administrative staff. Shared cost percentages are determined by the pro-rata share of companies each participating agency has within its jurisdiction.

The "allocated costs" are those expenditures that can be directly attributed to a participating agency. Allocated costs include suppression personnel permanently assigned to the City, Fire Prevention staff assigned to an agency, apparatus purchase, and the repair and maintenance of City-owned apparatus.

The Alameda County budget allocation model allows participating agencies to experience the savings of sharing overhead costs while paying only for the actual number of companies required to protect their jurisdiction and realize future cost reductions with additional consolidations. Efficiencies are realized through the elimination of redundant overhead positions and service level increases due to the depth of resources available in a regional fire protection model. As more agencies join, service levels and depth of resources expand while overhead costs decrease. As a regional provider, ACFD has received over \$6 million in grants over the past five years, and all

contract agencies have benefited from the purchase of radios, rescue boats, thermal imaging cameras, self-contained breathing apparatus, disaster preparedness programs, mobile data computers in fire engines, a mobile communications vehicle, and a variety of homeland security equipment.

Cost Determination

Annual cost determination is based on an established forecast of the Alameda County Fire Department's costs for providing fire protection to the City of Emeryville. These costs include Emeryville's allocation of Alameda County's portion of the shared budget (shared personnel and operational costs), expenses of the 18 assigned captains, engineers and firefighters to Emeryville Fire Stations and 1 Deputy Fire Marshal.

City of Emeryville will be invoiced based on actual expenditures. In the event that the ACFD enters into a contract to provide services to another entity, and the creation of that contract decreases the shared costs allocated to Emeryville, ACFD will modify the City's allocation percentage to accurately reflect the new costs after the new contract is initiated.

Budget adjustments based on the decrease of companies or contract services will be adjusted the next fiscal year in accordance with the approved contract procedure.

Annual budget proposals will be submitted in accordance with the City's budget instructions and timelines. Budget assumptions utilized in the proposed budget will be reviewed and approved by EMOC prior to budget submittal. An annual budget will be submitted to the City for consideration and approval as directed by the City Manager or designated contract administrator.

The ACFD is committed to work closely with our contract agencies to ensure we are meeting the established budgetary guidelines and approval thresholds. The ACFD has been at or under budget for the last five fiscal years by utilizing a number of cost control and accountability measures. After budget adoption, if there is any unforeseen circumstance that may lead to the actual costs exceeding the authorized budget amount, the Fire Chief will convene the Executive Management Oversight Committee and provide the following information:

1. an estimate and breakdown of the increases;
2. sufficient data to support the accuracy and reliability of this estimate;
3. an explanation of the differences between this estimate and the original (or last preceding) estimate for the same services; and,
4. through a collaborative process, work with EMOC to establish budget strategies to address the unanticipated cost increases.

Start-Up Costs

There are inherent start-up costs that are associated with contracting for fire protection to regional fire departments. The Alameda County Fire Department conducted an assessment to determine the start-up costs required to function “administratively” as one fire department on the day the contract is initiated. Fortunately, the assessment revealed that most of our equipment is compatible, if not the same, and the start-up costs are limited to IT connectivity, re-branding of the fire apparatus (adding the Alameda County Fire Department insignias, if approved) providing basic orientation and training for Captains and Engineers and providing ACFD badges and name plates to the Emeryville personnel who transfer to ACFD full integration will require additional costs, but those costs will be captured in the annual operating budgets. It is important to note that the start-up costs associated with radios and personal protective equipment (PPE) is due even if Emeryville maintained its own fire department. In fact, because of the regional model, the City’s start-up costs are less than replacements costs would be as a stand-alone department. This is true because Emeryville will have less reserve apparatus and fewer personnel (18 suppression personnel as opposed to 24).

Table 2: Full Services Start-up Costs

ALAMEDA COUNTY FIRE DEPARTMENT CITY OF EMERYVILLE START-UP COSTS			
ITEM DESCRIPTION	QUANTITY	UNIT COST	ESTIMATED COSTS
APPARATUS & VEHICLE			
Apparatus ACFD Branding	3	\$1,850	\$5,550
Staff Vehicle ACFD Branding ⁽¹⁾	2	\$1,850	\$3,700
Apparatus & Vehicle Subtotal:			\$9,250
STATION			
Station Signs	2	\$5,000	\$10,000
Station Subtotal:			\$10,000
RADIOS			
APEX 6000	4	\$4,367	\$17,468
APX 7500	4	\$5,670	\$22,680
APX 6000	1	\$6,250	\$6,250
APX 7000 XE	7	\$5,796	\$40,572
Miscellaneous Radio Accessories			\$9,800
Radios Subtotal:			\$96,770
STATION ALERTING SYSTEM			
Construction and installation of station alerting systems	2		\$25,400
Station Alerting System Subtotal:			\$25,400
SCBA			
20% Local Match for SCBA Grant			\$14,077

**ALAMEDA COUNTY FIRE DEPARTMENT
CITY OF EMERYVILLE FIRE SERVICE CONTRACT PROPOSED BUDGET FOR FY 2024-25 AND PROJECTION**

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	ADOPTED BUDGET	PROPOSED BUDGET	PROJECTION	PROJECTION	PROJECTION	PROJECTION
Allocated %	5.88%	5.83%	5.83%	5.83%	5.83%	5.83%
PROGRAM SERVICES & SUPPLIES	\$649,577	\$658,649	\$681,026	\$704,332	\$728,623	\$753,959
APPARATUS & EQUIPMENT	\$102,970	\$110,690	\$114,011	\$117,431	\$120,954	\$124,583
BUILDINGS & GROUNDS	\$1,626	\$1,626	\$1,675	\$1,725	\$1,777	\$1,830
PPE & UNIFORMS	\$69,427	\$56,728	\$58,430	\$60,183	\$61,988	\$63,848
BLDG RENTS & LEASES	\$35,366	\$36,729	\$40,402	\$44,442	\$48,886	\$53,775
EQUIP RENTS & LEASES	\$2,048	\$2,250	\$2,363	\$2,481	\$2,605	\$2,735
RADIOS	\$18,313	\$18,311	\$18,860	\$19,426	\$20,009	\$20,609
INFORMATION TECHNOLOGY	\$112,048	\$115,943	\$119,421	\$123,004	\$126,694	\$130,495
PROFESSIONAL SEVICES	\$13,557	\$15,319	\$15,779	\$16,252	\$16,740	\$17,242
DISPATCH CONTRACT	\$124,050	\$127,601	\$131,429	\$135,372	\$139,433	\$143,616
DISASTER PREPAREDNESS	\$989	\$995	\$1,025	\$1,056	\$1,088	\$1,121
EMS	\$32,806	\$39,824	\$41,019	\$42,250	\$43,518	\$44,824
FIRE PREVENTION	\$7,281	\$8,649	\$8,908	\$9,175	\$9,450	\$9,734
FUEL/TRANSP	\$29,017	\$28,691	\$29,552	\$30,439	\$31,352	\$32,293
HAZARDOUS MATERIALS	\$6,941	\$7,300	\$7,519	\$7,745	\$7,977	\$8,216
HOUSEHOLD SUPPLIES	\$10,696	\$11,229	\$11,566	\$11,913	\$12,270	\$12,638
OPERATIONS	\$995	\$1,001	\$1,031	\$1,062	\$1,094	\$1,127
LAUNDRY	\$2,646	\$875	\$901	\$928	\$956	\$985
MAPPING	\$1,382	\$1,820	\$1,875	\$1,931	\$1,989	\$2,049
ADMINISTRATION	\$3,034	\$3,298	\$3,397	\$3,499	\$3,604	\$3,712
PUB ED & COMM RELATIONS	\$5,425	\$8,190	\$8,436	\$8,689	\$8,950	\$9,219
SCBA	\$6,131	\$7,763	\$7,996	\$8,236	\$8,483	\$8,737
STAFF VEHICLES	\$23,429	\$23,635	\$24,344	\$25,074	\$25,826	\$26,601
TRG & STAFF DEV.	\$26,359	\$17,749	\$18,281	\$18,829	\$19,394	\$19,976

Exhibit 5

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	ADOPTED BUDGET	PROPOSED BUDGET	PROJECTION	PROJECTION	PROJECTION	PROJECTION
Allocated %	5.88%	5.83%	5.83%	5.83%	5.83%	5.83%
RESCUE	\$3,472	\$3,629	\$3,738	\$3,850	\$3,966	\$4,085
WILDLAND	\$801	\$795	\$819	\$844	\$869	\$895
HUMAN RESOURCES	\$6,398	\$5,115	\$5,268	\$5,426	\$5,589	\$5,757
RESERVE	\$2,370	\$2,894	\$2,981	\$3,070	\$3,162	\$3,257
STRATEGIC PLANNING INITIATIVES	\$0	\$0	\$0	\$0	\$0	\$0
COUNTY OVERHEAD & INDIRECT SERVICES	\$194,873	\$285,815	\$286,014	\$300,315	\$315,329	\$331,096
COUNTY HUMAN RESOURCE SERVICES	\$15,148	\$16,221	\$17,032	\$17,884	\$18,778	\$19,717
COUNTY AUDITOR SERVICES	\$2,510	\$2,613	\$2,744	\$2,881	\$3,025	\$3,176
COUNTY LEGAL SERVICES	\$13,574	\$21,613	\$22,694	\$23,829	\$25,020	\$26,271
GSA COMMUNICATIONS	\$745	\$735	\$772	\$811	\$852	\$895
GSA ELECT EQUIP MAINTENANCE	\$14,333	\$26,674	\$28,008	\$29,408	\$30,878	\$32,422
GSA TRANSPORTATION	\$3,881	\$4,577	\$4,806	\$5,046	\$5,298	\$5,563
COUNTY INFORMATION TECHNOLOGY	\$19,006	\$20,972	\$22,021	\$23,122	\$24,278	\$25,492
RISK MGT PROFESSIONAL LIABILITY	\$68,509	\$108,397	\$113,817	\$119,508	\$125,483	\$131,757
COUNTY INDIRECTS	\$57,167	\$84,013	\$74,120	\$77,826	\$81,717	\$85,803
FIXED ASSETS	\$44,278	\$46,080	\$47,462	\$48,886	\$50,353	\$51,864
ALL PROGRAMS AND OVERHEAD TOTAL	\$888,728	\$990,544	\$1,014,502	\$1,053,533	\$1,094,305	\$1,136,919
SALARIES AND EMPLOYEE BENEFITS	\$7,955,023	\$8,402,085	\$8,979,318	\$9,316,929	\$9,649,086	\$10,068,000
BASE SALARY	\$4,029,716	\$4,355,144	\$4,551,071	\$4,674,815	\$4,813,783	\$4,957,210
OVERTIME	\$916,987	\$995,353	\$1,034,925	\$1,065,973	\$1,097,952	\$1,130,890
HOLIDAY PAY	\$188,119	\$0	\$0	\$0	\$0	\$0
PERS RETIREMENT	\$1,488,425	\$1,600,453	\$1,737,857	\$1,814,575	\$1,878,910	\$2,019,296
PAYROLL TAXES	\$76,832	\$79,381	\$163,488	\$167,917	\$172,815	\$177,874
HEALTH INSURANCE - ACTIVE	\$566,933	\$651,183	\$719,405	\$772,432	\$826,744	\$880,143
HEALTH INSURANCE - RETIREE	\$268,046	\$287,522	\$320,070	\$350,972	\$369,588	\$394,110

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	ADOPTED BUDGET	PROPOSED BUDGET	PROJECTION	PROJECTION	PROJECTION	PROJECTION
Allocated %	5.88%	5.83%	5.83%	5.83%	5.83%	5.83%
DENTAL	\$36,435	\$36,104	\$36,884	\$37,673	\$39,466	\$40,258
401A CONTRIBUTION	\$59,331	\$60,966	\$64,837	\$66,802	\$68,791	\$70,843
OTHER BENEFITS	\$55,227	\$55,961	\$56,761	\$57,050	\$56,881	\$57,012
WORKERS COMP	\$268,972	\$280,018	\$294,020	\$308,720	\$324,156	\$340,364
CONTRACT WITH OAKLAND FIRE DEPARTMENT FOR ADDITIONAL COVERAGE	\$220,041	\$231,043	\$242,595	\$254,725	\$267,461	\$280,834
OPERATING BUDGET TOTAL	\$9,063,792	\$9,623,672	\$10,236,415	\$10,625,187	\$11,010,852	\$11,485,753
\$ Increase		\$559,880	\$612,743	\$388,772	\$385,665	\$474,901
% Increase		6.18%	6.37%	3.80%	3.63%	4.31%
GRANT & CAPITAL IMPROVEMENT PROJECTS	\$161,023	\$12,149	\$0	\$0	\$0	\$0
LOCAL MATCH FOR GRANT	\$0	\$0				
EQUIPMENT REPLACEMENT	\$1,023	\$12,149				
FACILITY IMPROVEMENT PROJECTS	\$160,000	\$0				
PROPOSED CONTRACT TOTAL	\$9,224,815	\$9,635,821	\$10,236,415	\$10,625,187	\$11,010,852	\$11,485,753

VEHICLE REPLACEMENT RECOMMENDATION	\$956,000	\$2,730,350	\$0	\$0	\$0	\$0
APPARATUS REPLACEMENT	\$956,000	\$2,730,350				
STAFF VEHICLE		\$0				

E34&E35

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	ADOPTED BUDGET	PROPOSED BUDGET	PROJECTION	PROJECTION	PROJECTION	PROJECTION
Allocated %	5.88%	5.83%	5.83%	5.83%	5.83%	5.83%

ASSUMPTIONS:

COLA - IAFF Local 55	5.00%	5.00%	3.00%	3.00%	3.00%	3.00%
COLA - Unrepresented Non-Management	3.50%	5.00%	4.00%	3.00%	3.00%	3.00%
COLA - Unrepresented Management	3.50%	6.00%	5.00%	4.00%	3.00%	3.00%
Health Premium Cost Increase	5.00%	8.50%	7.90%	7.35%	6.75%	6.20%
Dental Premium	0.00%	0.00%	0.00%	5.00%	2.00%	2.00%
PERS Rate - Safety Plan	39.990%	42.700%	43.400%	44.000%	44.200%	46.000%
PERS Rate - Classic Misc. Plan	19.320%	23.220%	24.030%	24.780%	25.240%	26.910%
Workers Comp	5.0%		5.00%	5.00%	5.00%	5.00%
Program Services & Supplies			3.00%	3.00%	3.00%	3.00%
County Overhead Allocation	5.0%		5.00%	5.00%	5.00%	5.00%
EE Contribution to ER PERS - Classic Safety	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
EE Contribution to ER PERS - PEPRA Safety	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%



**ALAMEDA COUNTY FIRE DEPARTMENT
RETIREE HEALTHCARE PLAN**



June 30, 2023 Actuarial Valuation

Doug Pryor, ASA, EA, MAAA
Catherine Wandro, ASA, MAAA
Katherine Moore, ASA, MAAA
Foster & Foster, Inc.

February 27, 2024

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BENEFIT SUMMARY

<p>■ Eligibility</p>	<p>■ Service or disability retirement under CalPERS</p>																									
<p>■ Medical Benefit</p>	<p>■ Full monthly premium up to cap¹:</p> <table border="1"> <thead> <tr> <th>OPEB Tier</th> <th>Retirement Date²</th> <th>Hire Date</th> <th>Cap</th> <th>Vesting Schedule</th> </tr> </thead> <tbody> <tr> <td>1</td> <td rowspan="3">< 6/30/22</td> <td>< 4/1/09</td> <td rowspan="2">100% of Kaiser Region 1 Premium – Single, 2-Party, or Family</td> <td>No</td> </tr> <tr> <td>2</td> <td>4/1/09-12/31/14</td> <td rowspan="2">Yes</td> </tr> <tr> <td>3</td> <td>> 1/1/15</td> <td>90% of Kaiser Region 1 Premium – Single or 2-Party</td> </tr> <tr> <td>4</td> <td>> 6/30/22</td> <td>All</td> <td>90% of Kaiser Region 1 Premium – Single, 2-Party, or Family (2-Party Post-Medicare)</td> <td>Yes</td> </tr> </tbody> </table> <p>■ Kaiser cap varies by medical coverage and Medicare eligibility</p>					OPEB Tier	Retirement Date ²	Hire Date	Cap	Vesting Schedule	1	< 6/30/22	< 4/1/09	100% of Kaiser Region 1 Premium – Single, 2-Party, or Family	No	2	4/1/09-12/31/14	Yes	3	> 1/1/15	90% of Kaiser Region 1 Premium – Single or 2-Party	4	> 6/30/22	All	90% of Kaiser Region 1 Premium – Single, 2-Party, or Family (2-Party Post-Medicare)	Yes
OPEB Tier	Retirement Date ²	Hire Date	Cap	Vesting Schedule																						
1	< 6/30/22	< 4/1/09	100% of Kaiser Region 1 Premium – Single, 2-Party, or Family	No																						
2		4/1/09-12/31/14		Yes																						
3		> 1/1/15	90% of Kaiser Region 1 Premium – Single or 2-Party																							
4	> 6/30/22	All	90% of Kaiser Region 1 Premium – Single, 2-Party, or Family (2-Party Post-Medicare)	Yes																						

¹ For special Safety group of retirees, cap is \$164.94/month single or \$250.85/month 2-Party.

² November 3, 2022 for unrepresented employees.



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BENEFIT SUMMARY

<p>■ Grand-Fathered Eligibility for Tier 4</p>	<p>■ Grandfathered eligibility:</p> <ul style="list-style-type: none"> • Hired before 4/1/09 with 14 years ACFD service on 6/30/22 – vesting schedule does not apply • Hired 4/1/09 to 6/30/22 – years of service for vesting schedule is based on total CalPERS service 																															
<p>■ Vesting Schedule</p>	<p>■ Vesting % based on service, minimum of 5 years ACFD service:</p> <table border="1"> <thead> <tr> <th>Service</th> <th>Vesting %</th> <th>Service</th> <th>Vesting %</th> </tr> </thead> <tbody> <tr> <td><10</td> <td>PEMHCA Min</td> <td>15</td> <td>75%</td> </tr> <tr> <td>10</td> <td>50%</td> <td>16</td> <td>80%</td> </tr> <tr> <td>11</td> <td>55%</td> <td>17</td> <td>85%</td> </tr> <tr> <td>12</td> <td>60%</td> <td>18</td> <td>90%</td> </tr> <tr> <td>13</td> <td>65%</td> <td>19</td> <td>95%</td> </tr> <tr> <td>14</td> <td>70%</td> <td>20+</td> <td>100%</td> </tr> </tbody> </table> <p>■ Based on CalPERS service for retirees before 6/30/22 and grandfathered participants hired 4/1/09 to 6/30/22</p> <p>■ Based on ACFD service for hires after 6/30/22³</p> <p>■ 100% vesting with disability retirement</p>				Service	Vesting %	Service	Vesting %	<10	PEMHCA Min	15	75%	10	50%	16	80%	11	55%	17	85%	12	60%	18	90%	13	65%	19	95%	14	70%	20+	100%
Service	Vesting %	Service	Vesting %																													
<10	PEMHCA Min	15	75%																													
10	50%	16	80%																													
11	55%	17	85%																													
12	60%	18	90%																													
13	65%	19	95%																													
14	70%	20+	100%																													

³ Includes prior service with an agency that has contracted with ACFD.



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BENEFIT SUMMARY

■ Employee Contrib.	<ul style="list-style-type: none"> ■ 1/1/21 through 6/20/22: 5.25% of base pay ■ 6/30/22 and later: 4% of Firefighter annual top step base pay⁴
■ Surviving Spouse	<ul style="list-style-type: none"> ■ 100% of retiree benefit continues to surviving spouse if retiree elects survivor annuity under CalPERS retirement plan
■ Other	<ul style="list-style-type: none"> ■ No dental, vision, life, or Medicare Part B reimbursements.

⁴ For non-safety, 4% of employee’s base pay if less than Firefighter top step base pay.



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BENEFIT SUMMARY

■ Pay-As-You-Go Costs	<p>(amounts in \$ millions)</p> <table border="1"> <caption>Pay-As-You-Go Costs (Amounts in \$ millions)</caption> <thead> <tr> <th>Year</th> <th>Cash</th> <th>Implied Subsidy</th> <th>Total</th> </tr> </thead> <tbody> <tr><td>07/08</td><td>1.3</td><td>0.0</td><td>1.3</td></tr> <tr><td>08/09</td><td>1.4</td><td>0.0</td><td>1.4</td></tr> <tr><td>09/10</td><td>1.6</td><td>0.0</td><td>1.6</td></tr> <tr><td>10/11</td><td>1.8</td><td>0.0</td><td>1.8</td></tr> <tr><td>11/12</td><td>1.9</td><td>0.0</td><td>1.9</td></tr> <tr><td>12/13</td><td>2.1</td><td>0.0</td><td>2.1</td></tr> <tr><td>13/14</td><td>2.5</td><td>0.0</td><td>2.5</td></tr> <tr><td>14/15</td><td>2.8</td><td>0.0</td><td>2.8</td></tr> <tr><td>15/16</td><td>3.2</td><td>0.0</td><td>3.2</td></tr> <tr><td>16/17</td><td>3.5</td><td>0.0</td><td>3.5</td></tr> <tr><td>17/18</td><td>3.9</td><td>0.0</td><td>3.9</td></tr> <tr><td>18/19</td><td>4.1</td><td>0.0</td><td>4.1</td></tr> <tr><td>19/20</td><td>4.2</td><td>0.0</td><td>4.2</td></tr> <tr><td>20/21</td><td>4.4</td><td>0.0</td><td>4.4</td></tr> <tr><td>21/22</td><td>4.5</td><td>0.0</td><td>4.5</td></tr> <tr><td>22/23</td><td>4.5</td><td>0.0</td><td>4.5</td></tr> </tbody> </table>	Year	Cash	Implied Subsidy	Total	07/08	1.3	0.0	1.3	08/09	1.4	0.0	1.4	09/10	1.6	0.0	1.6	10/11	1.8	0.0	1.8	11/12	1.9	0.0	1.9	12/13	2.1	0.0	2.1	13/14	2.5	0.0	2.5	14/15	2.8	0.0	2.8	15/16	3.2	0.0	3.2	16/17	3.5	0.0	3.5	17/18	3.9	0.0	3.9	18/19	4.1	0.0	4.1	19/20	4.2	0.0	4.2	20/21	4.4	0.0	4.4	21/22	4.5	0.0	4.5	22/23	4.5	0.0	4.5
Year	Cash	Implied Subsidy	Total																																																																		
07/08	1.3	0.0	1.3																																																																		
08/09	1.4	0.0	1.4																																																																		
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16/17	3.5	0.0	3.5																																																																		
17/18	3.9	0.0	3.9																																																																		
18/19	4.1	0.0	4.1																																																																		
19/20	4.2	0.0	4.2																																																																		
20/21	4.4	0.0	4.4																																																																		
21/22	4.5	0.0	4.5																																																																		
22/23	4.5	0.0	4.5																																																																		
■ Contract Agencies	<ul style="list-style-type: none"> ■ Costs allocated to contract agencies based on agencies’ cost allocation percentage with ACFD 																																																																				

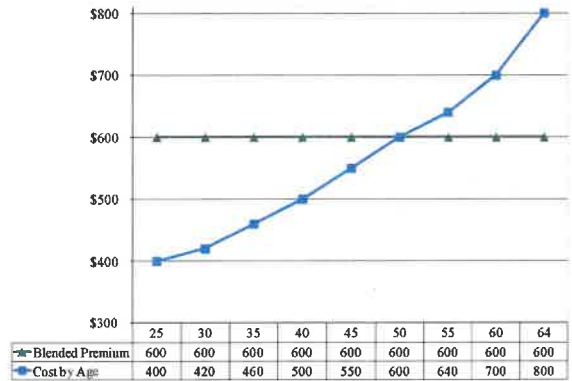


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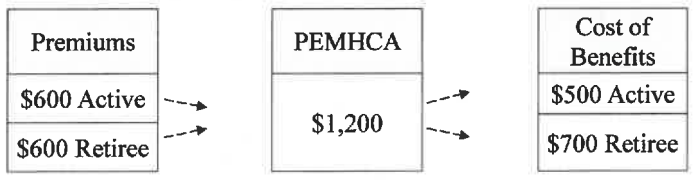


IMPLIED SUBSIDY

- For PEMHCA, employer cost for allowing retirees to participate at active rates.
 - General trend:



- Sample active age 40, retiree age 60:



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IMPLIED SUBSIDY

- GASB 75 defers to actuarial standards of practice.
- Actuarial Standards Board ASOP 6 (May 2014):
 - Requires implied subsidy valued for community rated plans such as PEMHCA.
 - Timing: effective with all valuations on or after March 31, 2015
- Valuations on and after June 30, 2015 include the PEMHCA implied subsidy.



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ACTUARIAL ASSUMPTIONS HIGHLIGHTS

CERBT Investment Options

■ 2018 Asset Allocation

	Strategy 1	Strategy 2	Strategy 3
Global Equity	59%	40%	22%
Fixed Income	25%	43%	49%
TIPS	5%	5%	16%
Commodities	3%	4%	5%
REITs	8%	8%	8%
Total	100%	100%	100%

■ 2022 Asset Allocation (approved March 14, 2022)

	Strategy 1	Strategy 2	Strategy 3
Global Equity	49%	34%	23%
Fixed Income	23%	41%	51%
TIPS	5%	5%	9%
Commodities	3%	3%	3%
REITs	20%	17%	14%
Total	100%	100%	100%



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ACTUARIAL ASSUMPTIONS HIGHLIGHTS

Discount Rate

■ Future expected returns

- Stochastic simulations of geometric average returns over 20 years
- 5,000 trials
- 2.50% inflation assumption
- Projections based on 8 independent Investment Advisors 2021 10-year Capital Market Assumptions and where available, investment advisors long-term trends
- Confidence levels (based on 2022 asset allocations):

	Strategy 1	Strategy 2	Strategy 3
50% Confidence Level	6.25%	5.75%	5.25%
55% Confidence Level	6.00%	5.50%	5.00%
60% Confidence Level	5.75%	5.25%	4.75%

- ACFD currently in Strategy 1.
- Separate sub-accounts for each contracting agency.
- Recommend 6.25% for full-funding discount rate



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ACTUARIAL ASSUMPTIONS HIGHLIGHTS

	June 30, 2021 Valuation	June 30, 2023 Valuation
■ Valuation Date	<ul style="list-style-type: none"> ■ June 30, 2021 ■ 2022/23 and 2023/24 ADC 	<ul style="list-style-type: none"> ■ June 30, 2023 ■ 2024/25 and 2025/26 ADC
■ General Inflation	<ul style="list-style-type: none"> ■ 2.50% ■ Used for economic assumptions 	<ul style="list-style-type: none"> ■ Same
■ Payroll Increases	<ul style="list-style-type: none"> ■ Aggregate Increases – 2.75% ■ Merit Increases – CalPERS 2000-2019 Experience Study 	<ul style="list-style-type: none"> ■ Same
■ Mortality, Termination, Disability, Retirement	<ul style="list-style-type: none"> ■ CalPERS 2000-2019 Experience Study ■ Mortality projected with Scale MP-2021 	<ul style="list-style-type: none"> ■ Same



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ACTUARIAL ASSUMPTIONS HIGHLIGHTS

■ Discount Rate	<ul style="list-style-type: none"> ■ 4.87% - approx. blended rate determined by allocating liabilities to agencies based on estimated pre-funding policies: <ul style="list-style-type: none"> ● 6.25% - full pre-funding rate used for Dispatch, City of Dublin, and LLNL ● 5.00% - partial pre-funding rate (50% to 60% of ADC less paygo) used for ALCO, City of Newark, City of Emeryville, Union City, and LBNL ● 4.00% - employee contributions only (20% of ADC less paygo) for City of San Leandro ■ 6.25% - side fund calculations, CERBT Strategy #1 	<ul style="list-style-type: none"> ■ 6.25% - CERBT Strategy #1 ■ Based on GASBS 75 crossover test methodology for the plan as a whole
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ACTUARIAL ASSUMPTIONS HIGHLIGHTS

■ Medical Trend	June 30, 2021 Valuation				June 30, 2023 Valuation			
	Calendar Year	Increase from Prior Year			Calendar Year	Increase from Prior Year		
		Pre-Medicare	Post-Medicare Kaiser	Post-Medicare Other		Pre-Medicare	Post-Medicare Kaiser	Post-Medicare Other
	2021	Actual 2021 Premiums			2021	n/a		
	2022	Actual 2022 Premiums*			2022	n/a		
	2023	6.50%	4.60%	5.65%	2023	Actual 2023 Premiums		
	2024	6.25%	4.45%	5.45%	2024	Actual 2024 Premiums		
	2025	6.00%	4.35%	5.25%	2025	8.50%	6.25%	7.50%
	2026	5.75%	4.25%	5.05%	2026	7.90%	5.65%	6.90%
	2027	5.55%	4.20%	4.90%	2027	7.35%	5.45%	6.50%
	2028	5.35%	4.15%	4.75%	2028	6.75%	5.25%	6.10%
	2029	5.15%	4.10%	4.60%	2029	6.20%	5.05%	5.70%
	2030	4.95%	4.05%	4.45%	2030	5.60%	4.85%	5.25%
	2031-35	4.80%	4.00%	4.35%	2031	5.05%	4.56%	4.85%
	2036-45	4.65%	3.95%	4.25%	2032-38	4.45%	4.45%	4.45%
	2046-55	4.50%	3.90%	4.20%	2039-40	4.35%	4.35%	4.35%
	2056-65	4.35%	3.85%	4.15%	2041	4.30%	4.30%	4.30%
	2066-75	4.05%	3.80%	3.95%	2042-44	4.25%	4.25%	4.25%
	2076+	3.75%	3.75%	3.75%	2045-47	4.20%	4.20%	4.20%
					2048-50	4.15%	4.15%	4.15%
					↓	↓	↓	↓
					2076+	3.45%	3.45%	3.45%

*Medical premiums after 2022 and estimated claims after 2021 do not take into account buy-downs (CalPERS subsidizations of premium rates from reserves).



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ACTUARIAL ASSUMPTIONS HIGHLIGHTS

■ PEMHCA Minimum Increases	June 30, 2021 Valuation		June 30, 2023 Valuation	
	Year	PEMHCA Min	Year	PEMHCA Min
	2021	\$143.00	2023	\$151.00
	2022	\$149.00	2024	\$157.00
	2023	\$151.00	2025+	3.50%/yr. increase
	2024+	4.00%/yr. increase		



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ACTUARIAL METHODS

	June 30, 2021 Valuation	June 30, 2023 Valuation
■ Cost Method	<ul style="list-style-type: none"> • Entry Age Normal • Normal Cost is a level percent of payroll 	<ul style="list-style-type: none"> • Same
■ Funding Policy	<ul style="list-style-type: none"> • Partial pre-funding, varies by agency • Employees also contribute 	<ul style="list-style-type: none"> • Same
■ Amortization Method	<ul style="list-style-type: none"> • Level percent of payroll 	<ul style="list-style-type: none"> • Same
■ Amortization Periods	<ul style="list-style-type: none"> • 20-year, 25-year, and 28-year UAAL amortization shown for unfunded side fund liabilities 	<ul style="list-style-type: none"> • 20-year UAAL amortization for ADCs • 18-year, 23-year, and 26-year UAAL amortization shown for unfunded side fund liabilities



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ACTUARIAL METHODS

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ASSETS

Exhibit 6

Market Value of Plan Assets (MVA)⁵

(Amounts in \$000's)

	2021/22	2022/23	Projected 2023/24
■ Market Value (Beginning of Year)	\$46,847	\$44,963	\$51,317
● Contributions – Employer	2,270	1,800	2,000
● Contributions – Employee	3,007	2,086	2,186
● Disbursements	(525)	(529)	(500)
● Administrative Expenses	(23)	(23)	(26)
● Investment Expense	(17)	(17)	-
● Investment Return	<u>(6,595)</u>	<u>3,037</u>	<u>3,320</u>
■ Market Value (End of Year)	44,963	51,317	58,297
■ Approximate Annual Return	(13.5%)	6.6%	6.25%

⁵ Market value of assets from the CERBT quarterly statements.

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ASSETS

Actuarial Value of Plan Assets (AVA)

(Amounts in \$000's)

	2021/22	2022/23	Projected 2023/24
■ Actuarial Value (Beginning of Year)	\$41,895	\$48,488	\$54,195
● Contributions	5,277	3,886	4,186
● Benefit Payment/Disbursements	(525)	(529)	(500)
● Administrative Expenses	(23)	(23)	(26)
● Expected Investment Return	2,745	3,093	3,500
■ Expected AVA (End of Year)	49,369	54,915	61,355
■ MVA (End of Year)	44,963	51,317	58,297
■ 1/5 of (MVA - Expected AVA)	(881)	(720)	(612)
■ Preliminary AVA	48,488	54,195	60,743
● Minimum AVA (80% of MVA)	35,971	41,053	46,637
● Maximum AVA (120% of MVA)	53,956	61,580	69,956
■ Actuarial Value (End of Year)	48,488	54,195	60,743
■ Approximate AVA Return	4.2%	4.8%	5.2%



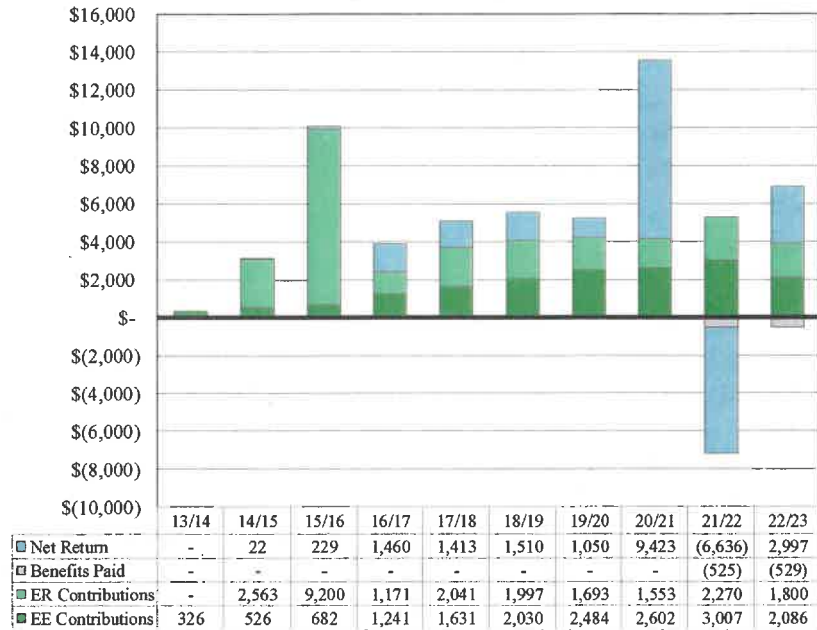
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ASSETS

Historical Asset Changes
(Amounts in \$000's)

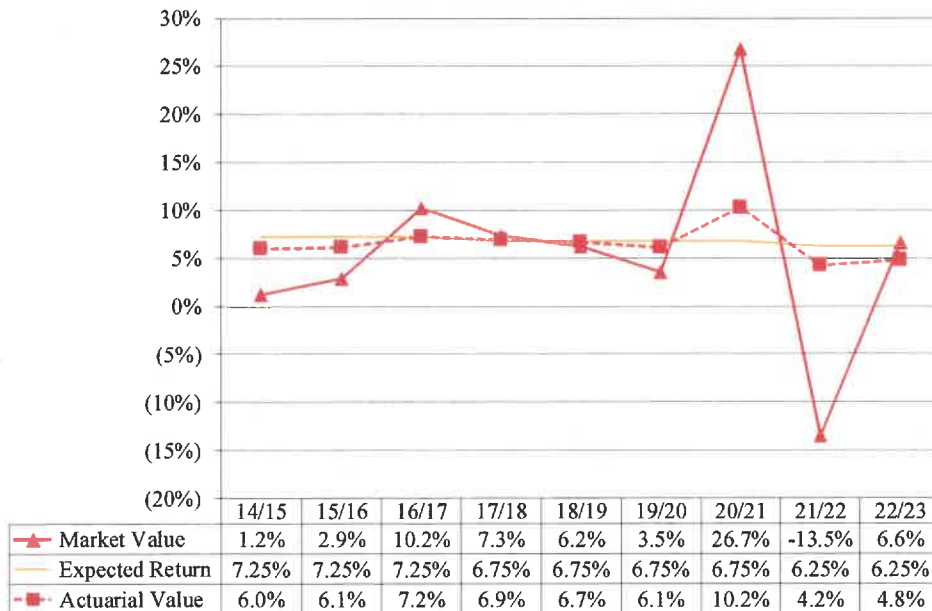


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ASSETS

Annualized Asset Returns



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RESULTS

Actuarial Obligations

(Amounts in \$000's)

	6/30/21 Valuation	6/30/23 Valuation
■ Discount Rate	4.87%	6.25%
■ Present Value of Benefits		
•Actives	\$ 116,268	\$100,897
•Retirees	<u>71,713</u>	<u>64,555</u>
•Total	187,981	165,452
■ Actuarial Accrued Liability		
•Actives	55,838	57,760
•Retirees	<u>71,713</u>	<u>64,555</u>
•Total	127,551	122,315
■ Actuarial Value of Assets	<u>(41,895)</u>	<u>(54,195)</u>
■ Unfunded AAL	85,656	68,120
■ Funded Ratio	32.8%	44.3%
■ Pay-As-You-Go (22/23 & 24/25)	5,948	6,211



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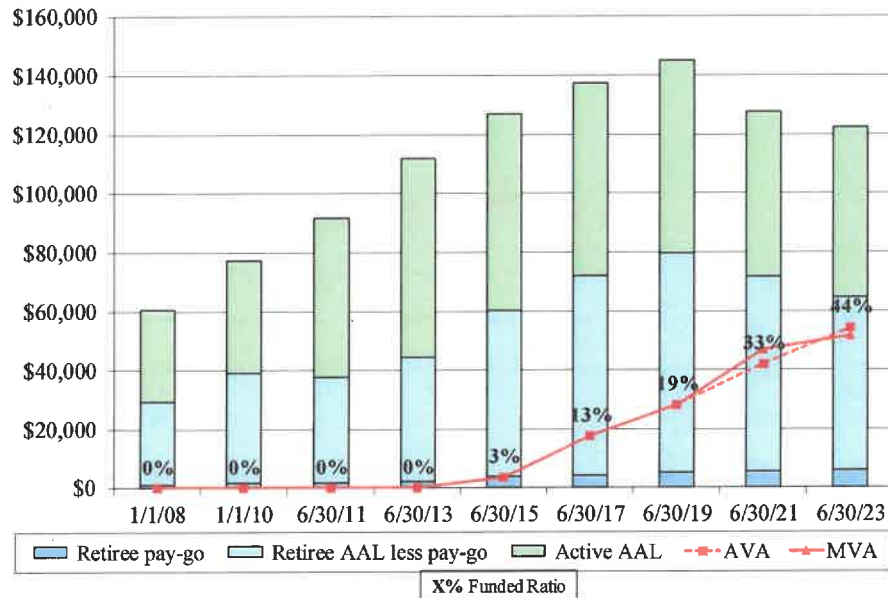
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RESULTS

Historical Actuarial Accrued Liability

(Amounts in \$000's)



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RESULTS

Actuarial Gains & Losses
(Amounts in \$000's)

	AAL
■ 6/30/21 Actual	\$127,551
■ 6/30/23 Expected	138,918
■ Experience (Gains)/Losses:	
• Premiums/Claims Different than Expected	(1,959)
• Demographic & Other	(2,537)
■ Assumption Changes:	
• Healthcare & PEMHCA Minimum Trend	9,643
• Discount Rate (4.87% to 6.25%)	<u>(21,750)</u>
■ Total Changes	<u>(16,603)</u>
■ 6/30/23 Actual	122,315



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RESULTS

Actuarially Determined Contribution (ADC)
(Amounts in \$000's)

	2024/25	2025/26
■ ADC - \$		
• Normal Cost	\$4,715	\$4,848
• UAAL Amortization ⁶	<u>4,869</u>	<u>5,003</u>
• Total ADC	9,584	9,851
• Employee Contributions ⁷	<u>(2,246)</u>	<u>(2,308)</u>
• Employer ADC	7,338	7,544
■ Projected Payroll	68,010	69,880
■ ADC - %Pay		
• Normal Cost	6.9%	6.9%
• UAAL Amortization	<u>7.2%</u>	<u>7.2%</u>
• Total ADC	14.1%	14.1%
• Employee Contributions	<u>(3.3%)</u>	<u>(3.3%)</u>
• Employer ADC	10.8%	10.8%

⁶ Based on 20-year amortization periods.

⁷ Estimated employee contributions for 23/24 provided by ACFD; projected to 2024/25 and 2025/26 based on payroll increase assumption.



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RESULTS

Exhibit 6

Actuarial Obligations by Pre/Post Medicare

(Amounts in \$000's)

	6/30/23 Valuation		
	Pre Medicare Results	Post Medicare Results	Total
■ Present Value of Benefits			
• Actives	\$73,109	\$27,788	\$100,897
• Retirees	<u>28,719</u>	<u>35,837</u>	<u>64,555</u>
• Total	101,828	63,625	165,452
■ Actuarial Accrued Liability			
• Actives	41,219	16,541	57,760
• Retirees	<u>28,719</u>	<u>35,837</u>	<u>64,555</u>
• Total	69,938	52,378	122,315
■ Actuarial Value of Assets⁸	<u>(30,988)</u>	<u>(23,208)</u>	<u>(54,195)</u>
■ Unfunded AAL	38,950	29,170	68,120
■ Funded Ratio	44.3%	44.3%	44.3%

⁸ Assets allocated to Pre/Post Medicare based on AAL.

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RESULTS

Schedule of Funding Progress

(Amounts in \$000's)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Entry Age Actuarial Accrued Liability (b)	Unfunded Actuarial Accrued Liability (b-a)	Funded Ratio (a/b)	Payroll (c)	UAAL as Percentage of Payroll ((b-a)/c)
1/1/08	\$ 0	\$ 60,663	\$ 60,663	0.0%	\$ 46,446	130.6%
1/1/10	0	77,388	77,388	0.0%	46,942	164.9%
6/30/11	0	91,574	91,574	0.0%	48,377	189.3%
6/30/13	0	111,712	111,712	0.0%	50,708	220.3%
6/30/15	3,528	126,879	123,351	2.8%	50,186	245.8%
6/30/17	17,434	137,238	119,804	12.7%	52,057	230.1%
6/30/19	28,091	145,153	117,062	19.4%	55,516	210.9%
6/30/21	41,895	127,551	85,656	32.8%	59,923	142.9%
6/30/23	54,195	122,315	68,120	44.3%	64,418	105.7%



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RESULTS

Actuarial Obligations by Cash/Implied Subsidy

6/30/23 Valuation

(Amounts in \$000's)

	Cash Subsidy	Implied Subsidy	Total
■ Present Value of Benefits			
• Actives	\$86,203	\$14,694	\$100,897
• Retirees	<u>56,621</u>	<u>7,935</u>	<u>64,555</u>
• Total	142,824	22,629	165,452
■ Actuarial Accrued Liability			
• Actives	49,191	8,569	57,760
• Retirees	<u>56,621</u>	<u>7,935</u>	<u>64,555</u>
• Total	105,812	16,504	122,315
■ Actuarial Value of Assets⁹	<u>(46,883)</u>	<u>(7,313)</u>	<u>(54,195)</u>
■ Unfunded AAL	58,929	9,191	68,120
■ Funded Ratio	44.3%	44.3%	44.3%
■ 2024/25 Pay-As-You-Go	5,182	1,028	6,211

⁹ Assets allocated to Cash/Implied Subsidy based on AAL.

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RESULTS

Actuarially Determined Contribution (ADC) by Cash/Implied Subsidy

2024/25 Fiscal Year

(Amounts in \$000's)

	Cash Subsidy	Implied Subsidy	Total
■ ADC - \$			
• Normal Cost	\$4,055	\$660	\$4,715
• UAAL Amortization ¹⁰	<u>4,219</u>	<u>650</u>	<u>4,869</u>
• Total ADC	8,274	1,310	9,584
• Employee Contributions	<u>(2,246)</u>	-	<u>(2,246)</u>
• Employer ADC	6,028	1,310	7,338
■ Projected Payroll	68,010	68,010	68,010
■ ADC - %Pay			
• Normal Cost	6.0%	1.0%	6.9%
• UAAL Amortization	<u>6.2%</u>	<u>1.0%</u>	<u>7.2%</u>
• Total ADC	12.2%	1.9%	14.1%
• Employee Contributions	<u>(3.3%)</u>	<u>(0.0%)</u>	<u>(3.3%)</u>
• Employer ADC	8.9%	1.9%	10.8%

¹⁰ Based on 20-year amortization periods.

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RESULTS

Exhibit 6

Actuarial Obligations by Group6/30/23 Valuation
(Amounts in \$000's)

	Safety	Miscellaneous		Total
		Non-Dispatch	Dispatch	
■ Present Value of Benefits				
• Actives	\$92,213	\$5,220	\$3,464	\$100,897
• Retirees	<u>62,118</u>	<u>2,057</u>	<u>381</u>	<u>64,555</u>
• Total	154,331	7,277	3,845	165,452
■ Actuarial Accrued Liability				
• Actives	53,779	2,353	1,627	57,760
• Retirees	<u>62,118</u>	<u>2,057</u>	<u>381</u>	<u>64,555</u>
• Total	115,897	4,410	2,008	122,315
■ Actuarial Value of Assets¹¹	<u>(49,032)</u>	<u>(1,866)</u>	<u>(3,297)</u>	<u>(54,195)</u>
■ Unfunded AAL	66,865	2,544	(1,289)	68,120
■ Funded Ratio	42.3%	42.3%	164.2%	44.3%
■ 2024/25 Pay-As-You-Go	6,018	166	26	6,211

¹¹ Actual Dispatch assets, with Safety/Misc assets allocated on AAL.

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RESULTS

Actuarially Determined Contribution (ADC) by Group2024/25 Fiscal Year
(Amounts in \$000's)

	Safety	Miscellaneous		Total
		Non-Dispatch	Dispatch	
■ ADC - \$				
• Normal Cost	\$4,238	\$311	\$167	\$4,715
• UAAL Amortization ¹²	<u>4,775</u>	<u>191</u>	<u>(97)</u>	<u>4,869</u>
• Total ADC	9,013	502	70	9,584
• Employee Contributions	<u>(1,904)</u>	<u>(203)</u>	<u>(139)</u>	<u>(2,246)</u>
• Employer ADC	7,109	298	(69)	7,338
■ Projected Payroll	60,309	4,264	3,436	68,010
■ ADC - %Pay				
• Normal Cost	7.0%	7.3%	4.9%	6.9%
• UAAL Amortization	<u>7.9%</u>	<u>4.5%</u>	<u>(2.8%)</u>	<u>7.2%</u>
• Total ADC	14.9%	11.8%	2.0%	14.1%
• Employee Contributions	<u>(3.2%)</u>	<u>(4.8%)</u>	<u>(4.0%)</u>	<u>(3.3%)</u>
• Employer ADC	11.8%	7.0%	(2.0%)	10.8%

¹² Based on 20-year amortization periods.

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RESULTS

Benefit Payment Projection by Cash/Implied Subsidy

(Amounts in \$000's)

Fiscal Year	Cash Subsidy	Implied Subsidy	Total
2024/25	\$5,182	\$1,028	\$6,211
2025/26	5,621	1,101	6,722
2026/27	6,124	1,246	7,371
2027/28	6,495	1,267	7,762
2028/29	6,936	1,342	8,277
2029/30	7,282	1,360	8,641
2030/31	7,482	1,265	8,747
2031/32	7,789	1,252	9,041
2032/33	8,143	1,277	9,420
2033/34	8,665	1,403	10,068



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RESULTS

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SIDE FUND CALCULATIONS

Side Funds – Purpose

- Allow each agency in ACFD the choice of pre-funding their OPEB benefit independent of the pre-funding choice of other agencies in ACFD
- Side Funds are established for each agency within ACFD based on the full pre-funding discount rate
- They represent the amount of unfunded liability for each agency due to past service, based on ACFD retiree medical benefit
- Each agency decides how much, if any, of its own side fund to pre-fund
- If paid off would fully pre-fund past-service liability for agency



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SIDE FUND CALCULATIONS

Side Funds – Methodology

- Initial side fund determined as of 6/30/08, or when joining ACFD if later, for each agency in ACFD.
- Yearly side fund calculation:
 - Allocate year's full pre-funding Normal Cost to each participating agency based on FTE, remaining is allocated based on allocation % of shared positions.
 - Each agency side fund will change:
 - (Beginning of year side fund with interest to end of year)
 - + (Allocated portion of full pre-funding NC)
 - (Allocated benefit payments with interest to end of year)
- Difference between total side fund amount and full pre-funding AAL is allocated to each agency based on FTE, remaining based on allocation % of shared positions.
- Each agency determines whether to make a pre-funding contribution to their CERBT sub-account or not, agency side fund is adjusted by any assets in sub-account:
 - (End of year side fund)
 - (End of year assets in CERBT sub-account)



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SIDE FUND CALCULATIONS

Side Fund Analysis and 6/30/22 Adjustment

- Side Funds were set up in 2008 to enable agencies to pre-fund OPEB benefits independent of the pre-funding choice of other agencies in ACFD.
- After 2008, Side Funds are projected forward based on a cost (liability) allocation methodology, with subsequent side funds set up for new agencies (Newark, Union City, Emeryville).
- While Side Fund liabilities generally seem reasonable, the LLNL Side Fund was in an overfunded position as of June 30, 2021 despite only employee contributions having been paid to CERBT trust.
- Main driver for LLNL anomaly is side fund liability set up in 2008 was not based on demographics of LLNL participants.
- Adjusted side funds - Recalculated the LLNL initial side fund amount based on LLNL demographics when joining ACFD, rolled-forward to June 30, 2022, and allocated a credit back to the other 4 agencies who were with ACFD at the time LLNL joined (ACFD, San Leandro, Dublin, and LBNL).
- This approach provides reasonable Side Funds for all agencies including LLNL. There would be no change to the side fund amounts for the cities of Newark, Union City, and Emeryville since their initial side funds were based on their demographics.



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SIDE FUND CALCULATIONS

Summary of Adjustments to LLNL Initial Side Fund Liability (SFL) and Original Agencies (Amounts in \$millions)

	Dispatch	ACFD	San Leandro	Dublin	LBNL	LLNL	Newark	Union City	Emeryville	Total
Prior Calculation of 6/30/22 Side Funds without Adjustment										
▪ SFL	\$1.9	\$52.3	\$29.6	\$12.8	\$1.6	\$0.1	\$5.2	\$6.6	\$2.9	\$113.1
▪ Assets	<u>3.0</u>	<u>17.0</u>	<u>3.3</u>	<u>14.8</u>	<u>0.9</u>	<u>1.6</u>	<u>4.2</u>	<u>2.5</u>	<u>1.2</u>	<u>48.5</u>
▪ Unfunded	(1.1)	35.3	26.3	(2.0)	0.7	(1.5)	1.0	4.1	1.7	64.6
New Calculation of 6/30/22 Side Funds based on Adjustment to Initial Agencies' Side Funds¹³										
▪ Orig SFL	\$1.9	\$52.3	\$29.6	\$12.8	\$1.6	\$0.1	\$5.2	\$6.6	\$2.9	\$113.1
▪ Revise for LLNL	—	<u>(3.2)</u>	<u>(1.8)</u>	<u>(0.8)</u>	<u>(0.1)</u>	<u>6.0</u>	—	—	—	—
▪ Revised SFL	1.9	49.1	27.7	12.0	1.5	6.1	5.2	6.6	2.9	113.1
▪ Assets	<u>3.0</u>	<u>17.0</u>	<u>3.3</u>	<u>14.8</u>	<u>0.9</u>	<u>1.6</u>	<u>4.2</u>	<u>2.5</u>	<u>1.2</u>	<u>48.5</u>
▪ Revised Unfunded	(1.1)	32.1	24.4	(2.8)	0.6	4.5	1.0	4.1	1.7	64.6

¹³ Revised LLNL side fund on 6/30/22 if initial 6/30/08 side fund had been based on hire dates of the 33 initial LLNL firefighters under age 50 (consistent with methodology for subsequent joining agencies). Agencies existing at LLNL entry (ACFD, San Leandro, Dublin, and LBNL) revised proportionately. Remaining agencies side funds are unchanged.



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SIDE FUND CALCULATIONS

Exhibit 6

Actuarial Obligations for Side Fund Calculations**Full Funding Discount Rate**

(Amounts in \$000's)

	6/30/21 Valuation		6/30/23 Valuation	
	6/30/21	6/30/22	6/30/23	6/30/24
■ Full Funding Discount Rate	6.25%		6.25%	
■ Present Value of Benefits	\$148,385		\$165,452	
■ Actuarial Accrued Liability				
• Safety	\$102,697	\$106,917	\$115,897	\$121,564
• Misc Non Dispatch	3,854	4,235	4,410	4,857
• Misc Dispatch	1,710	1,913	2,008	2,246
• Total	108,261	113,065	122,315	128,667
■ Actuarial Value of Assets	(41,895)	(48,488)	(54,195)	(60,743)
■ Unfunded AAL	66,366	64,577	68,120	67,924
■ Normal Cost	n/a	4,190	n/a	4,715
■ Pay-As-You-Go	5,579	5,948	5,665	6,211



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SIDE FUND CALCULATIONS

Actuarially Determined Contribution (ADC) for Side Fund Calculations

	6/30/21 Valuation		6/30/23 Valuation	
	2022/23	2023/24	2024/25	2025/26
	6.25%		6.25%	
■ ADC - \$				
• Normal Cost	\$4,190	\$4,308	\$4,715	\$4,848
• UAAL Amortization ¹⁴	4,628	4,755	4,869	5,003
• Total ADC	8,818	9,063	9,584	9,851
• Employee Contributions ¹⁵	(2,088)	(2,146)	(2,246)	(2,308)
• Employer ADC	6,730	6,917	7,338	7,544
■ Projected Payroll	63,264	65,004	68,010	69,880
■ ADC - %Pay				
• Normal Cost	6.6%	6.6%	6.9%	6.9%
• UAAL Amortization	7.3%	7.3%	7.2%	7.2%
• Total ADC	13.9%	13.9%	14.1%	14.1%
• Employee Contributions	(3.3%)	(3.3%)	(3.3%)	(3.3%)
• Employer ADC	10.6%	10.6%	10.8%	10.8%

¹⁴ Based on 20-year amortization periods.¹⁵ Actual 2022/23 and projected 23/24 employee contributions provided by ACFD; projected to 2024/25 and 2025/26 based on payroll increase. assumption.

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SIDE FUND CALCULATIONS

CERBT Sub-Accounts and AVA Calculation
Fiscal Year 2022/23
(Amounts in \$000's)

	Dis-patch	ALCO	San Leandro	Dublin	LBNL	LLNL	Newark	Union City	Emeryville	Total
■ MVA 6/30/22	\$2,802	\$15,757	\$3,091	\$13,726	\$865	\$1,471	\$3,855	\$2,300	\$1,095	\$44,963
• EE Contrib.	135	593	402	229	76	191	172	172	115	2,086
• ER Contrib.	-	1,800	-	-	-	-	-	-	-	1,800
• Disbursements	-	-	-	(529)	-	-	-	-	-	(529)
• Inv. Earnings	186	1,057	217	927	59	103	256	156	76	3,037
• Admin. Exp.	(1)	(8)	(2)	(7)	(0)	(1)	(2)	(1)	(1)	(23)
• Invest. Exp.	(1)	(6)	(1)	(5)	(0)	(1)	(1)	(1)	(0)	(17)
■ MVA 6/30/23	3,122	19,194	3,707	14,341	1,000	1,764	4,280	2,626	1,284	51,317
• AVA Ratio ¹⁶	← 105.61% →									
■ AVA 6/30/23	3,297	20,270	3,915	15,145	1,056	1,863	4,520	2,773	1,356	54,195

¹⁶ Ratio of valuation 6/30/23 Actuarial Value of Assets (\$54,195) to Market Value of Assets (\$51,317) = 105.61%.



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SIDE FUND CALCULATIONS

CERBT Sub-Accounts and AVA Calculation
Estimated Fiscal Year 2023/24
(Amounts in \$000's)

	Dis-patch	ALCO	San Leandro	Dublin	LBNL	LLNL	Newark	Union City	Emeryville	Total
■ MVA 6/30/23	\$3,122	\$19,194	\$3,707	\$14,341	\$1,000	\$1,764	\$4,280	\$2,626	\$1,284	\$51,317
• EE Contrib.	135	624	422	241	80	201	181	181	121	2,186
• ER Contrib.	-	2,000	-	-	-	-	-	-	-	2,000
• Disbursements	-	-	-	(500)	-	-	-	-	-	(500)
• Inv. Earnings	199	1,281	245	888	65	116	273	170	84	3,320
• Admin. Exp.	(2)	(10)	(2)	(7)	(1)	(1)	(2)	(1)	(1)	(26)
• Invest. Exp.	-	-	-	-	-	-	-	-	-	-
■ MVA 6/30/24	3,454	23,088	4,372	14,963	1,145	2,081	4,731	2,975	1,488	58,297
• AVA Ratio ¹⁷	← 104.20% →									
■ AVA 6/30/24	3,599	24,058	4,555	15,590	1,193	2,168	4,930	3,100	1,550	60,743

¹⁷ Ratio of valuation projected 6/30/24 Actuarial Value of Assets (\$60,743) to projected Market Value of Assets (\$58,297) = 104.20%.



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SIDE FUND CALCULATIONS

Side Fund Liability (SFL) Calculations
2022/23 Fiscal Year – 6.25% Discount Rate
Based on Adjusted 6/30/22 Side Fund Amounts
 (Amounts in \$000's)

	Dis- patch	ALCO	San Leandro	Dublin	LBNL	LLNL	Newark	Union City	Emery- ville	Total
■ Allocation %	0.00%	30.41%	20.59%	11.76%	3.92%	9.80%	8.82%	8.82%	5.88%	100.00%
■ Side Fund BOY	\$1,912	\$49,086	\$27,718	\$12,017	\$1,484	\$6,117	\$5,185	\$6,633	\$2,913	\$113,065
• Pool NC ¹⁸	154	1,190	750	436	140	349	332	332	227	3,909
• BP	(50)	(1,700)	(1,164)	(665)	(222)	(554)	(499)	(499)	(332)	(5,685)
• Invest. Return	128	3,090	1,743	758	95	387	329	420	186	7,136
■ Exp. SFL EOY	2,143	51,666	29,048	12,546	1,497	6,299	5,347	6,886	2,993	118,425
■ (Gains)/Losses ¹⁹	(135)	1,245	818	471	154	385	356	356	240	3,890
■ Side Fund EOY	2,008	52,911	29,866	13,017	1,651	6,684	5,703	7,242	3,233	122,315
■ AVA EOY	(3,297)	(20,270)	(3,915)	(15,145)	(1,056)	(1,863)	(4,520)	(2,773)	(1,356)	(54,195)
■ Unfunded SFL	(1,289)	32,641	25,951	(2,128)	595	4,821	1,183	4,469	1,877	68,120
■ Unfunded SFL on MVA basis	(1,114)	33,717	26,159	(1,324)	651	4,920	1,423	4,616	1,949	70,998

¹⁸ Allocated based on FTE first, and then allocation % of shared positions, except for Dispatch which is based on actual Dispatch valuation results.

¹⁹ Difference between expected 6/30/23 side fund amounts and actual based on the 6/30/23 OPEB valuation results.



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SIDE FUND CALCULATIONS

Side Fund Liability (SFL) Calculations
Estimated 2023/24 Fiscal Year – 6.25% Discount Rate
Based on Adjusted 6/30/22 Side Fund Amounts
 (Amounts in \$000's)

	Dis- patch	ALCO	San Leandro	Dublin	LBNL	LLNL	Newark	Union City	Emery- ville	Total
■ Allocation %	0.00%	30.41%	20.59%	11.76%	3.92%	9.80%	8.82%	8.82%	5.88%	100.00%
■ Side Fund BOY	\$2,008	\$52,911	\$29,866	\$13,017	\$1,651	\$6,684	\$5,703	\$7,242	\$3,233	\$122,315
• Pool NC ²⁰	152	1,306	825	480	153	384	365	365	249	4,279
• BP	(47)	(1,708)	(1,157)	(661)	(220)	(551)	(495)	(495)	(330)	(5,665)
• Invest. Return	134	3,336	1,883	823	106	425	364	460	207	7,738
■ Exp. SFL EOY	2,246	55,846	31,417	13,659	1,690	6,942	5,936	7,571	3,360	128,667
■ (Gains)/Losses ²¹	-	-	-	-	-	-	-	-	-	-
■ Side Fund EOY	2,246	55,846	31,417	13,659	1,690	6,942	5,936	7,571	3,360	128,667
■ AVA EOY	(3,599)	(24,058)	(4,555)	(15,590)	(1,193)	(2,168)	(4,930)	(3,100)	(1,550)	(60,743)
■ Unfunded SFL	(1,353)	31,788	26,862	(1,931)	497	4,774	1,006	4,471	1,810	67,924
■ Unfunded SFL on MVA basis	(1,208)	32,758	27,045	(1,304)	545	4,861	1,205	4,596	1,872	70,370

²⁰ Allocated based on FTE first, and then allocation % of shared positions, except for Dispatch which is based on actual Dispatch valuation results.

²¹ No (gains)/losses since estimated 6/30/24 SFL is calculated based on expected (not actual) benefit payments and investment return.



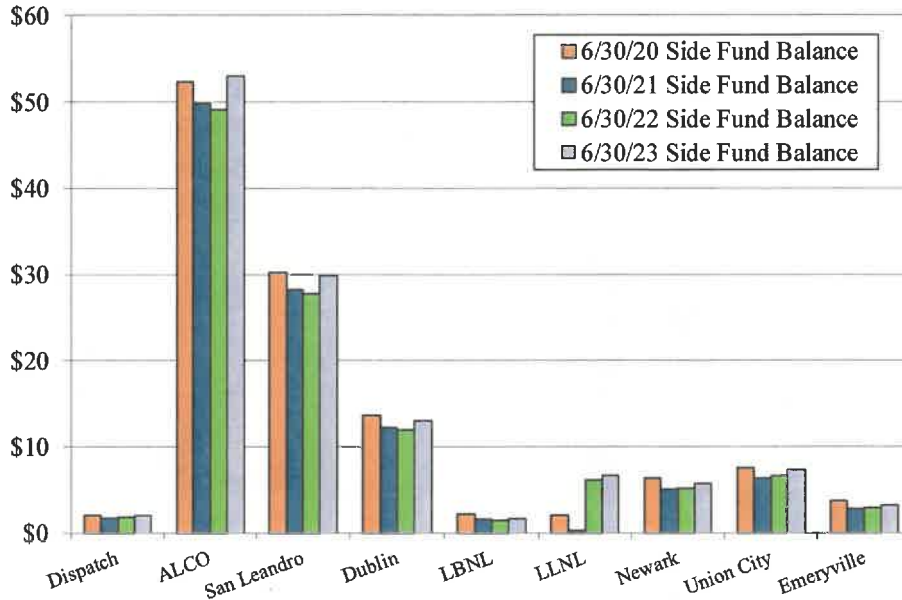
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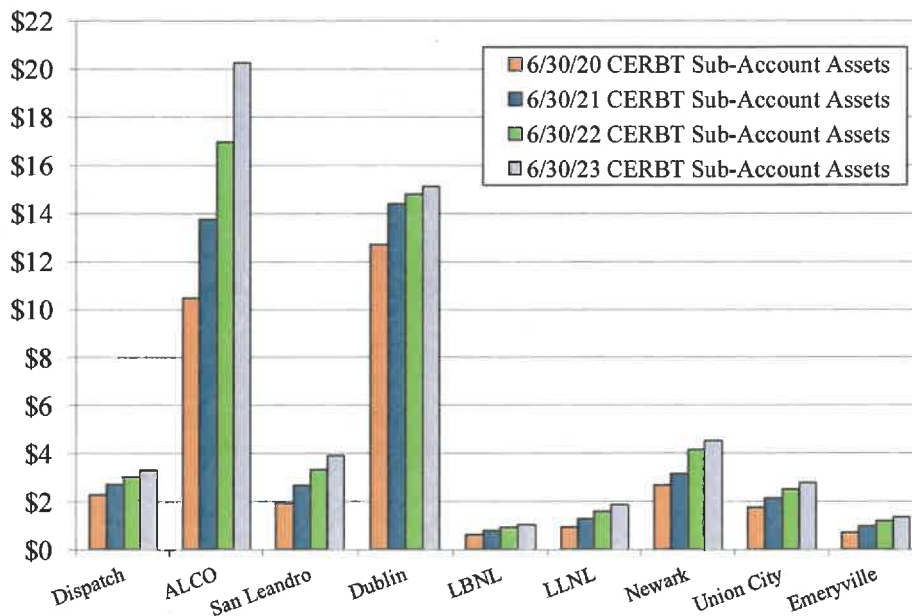
SIDE FUND CALCULATIONS

Side Fund Liability Balances
(Amounts in millions)



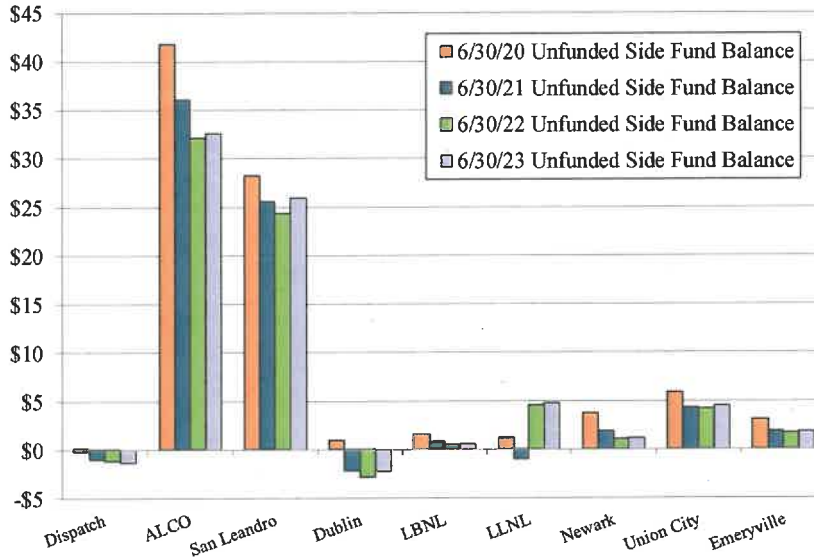
SIDE FUND CALCULATIONS

CERBT Sub-Account Assets (AVA)
(Amounts in millions)



SIDE FUND CALCULATIONS

Unfunded Side Fund Liability (Unfunded SFL)
Side Fund Balance less CERBT Sub-Account Assets
 (Amounts in millions)



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SIDE FUND CALCULATIONS

Sample 2024/25 ADCs at Varying UAAL Amortization Periods
6.25% Discount Rate
 (Amounts in \$000's)

	Dis- patch	ALCO	San Leandro	Dublin	LBNL	LLNL	Newark	Union City	Emery- ville	Total
18-Year UAAL Amortization										
■ 2024/25 ADC										
• Normal Cost	\$167	\$1,437	\$910	\$529	\$170	\$423	\$402	\$402	\$275	\$4,715
• UAAL Amort	<u>(105)</u>	<u>2,457</u>	<u>2,076</u>	<u>(149)</u>	<u>38</u>	<u>369</u>	<u>78</u>	<u>346</u>	<u>140</u>	<u>5,250</u>
• Total ADC	62	3,894	2,986	380	208	792	480	748	415	9,965
23-Year UAAL Amortization										
■ 2024/25 ADC										
• Normal Cost	\$167	\$1,437	\$910	\$529	\$170	\$423	\$402	\$402	\$275	\$4,715
• UAAL Amort	<u>(88)</u>	<u>2,071</u>	<u>1,750</u>	<u>(126)</u>	<u>32</u>	<u>311</u>	<u>66</u>	<u>291</u>	<u>118</u>	<u>4,425</u>
• Total ADC	79	3,508	2,660	403	202	734	468	693	393	9,140
26-Year UAAL Amortization										
■ 2024/25 ADC										
• Normal Cost	\$167	\$1,437	\$910	\$529	\$170	\$423	\$402	\$402	\$275	\$4,715
• UAAL Amort	<u>(81)</u>	<u>1,914</u>	<u>1,617</u>	<u>(116)</u>	<u>30</u>	<u>287</u>	<u>61</u>	<u>269</u>	<u>109</u>	<u>4,090</u>
• Total ADC	86	3,351	2,527	413	200	710	463	671	384	8,805



February 27, 2024



SIDE FUND CALCULATIONS

Sample 2024/25 Trust Contributions at Varying UAAL Amortization Periods
6.25% Discount Rate
 (Amounts in \$000's)

	Dis-patch	ALCO	San Leandro	Dublin	LBNL	LLNL	Newark	Union City	Emeryville	Total
18-Year UAAL Amortization										
■ 2024/25 ADC	\$62	\$3,894	\$2,986	\$ 380	\$208	\$792	\$480	\$748	\$415	\$9,965
• Minus BP	(26)	(1,881)	(1,273)	(727)	(242)	(606)	(546)	(546)	(364)	(6,211)
• Minus EE Cont.	(224)	(712)	(468)	(267)	(89)	(223)	(200)	(200)	(134)	(2,517)
• Trust Contrib.	(188)	1,301	1,245	(614)	(123)	(37)	(266)	2	(83)	1,237
23-Year UAAL Amortization										
■ 2024/25 ADC	\$79	\$3,508	\$2,660	\$403	\$202	\$734	\$468	\$693	\$393	\$9,140
• Minus BP	(26)	(1,881)	(1,273)	(727)	(242)	(606)	(546)	(546)	(364)	(6,211)
• Minus EE Cont.	(224)	(712)	(468)	(267)	(89)	(223)	(200)	(200)	(134)	(2,517)
• Trust Contrib.	(171)	915	919	(591)	(129)	(95)	(278)	(53)	(105)	412
26-Year UAAL Amortization										
■ 2024/25 ADC	\$86	\$3,351	\$2,527	\$413	\$200	\$710	\$463	\$671	\$384	\$8,805
• Minus BP	(26)	(1,881)	(1,273)	(727)	(242)	(606)	(546)	(546)	(364)	(6,211)
• Minus EE Cont.	(224)	(712)	(468)	(267)	(89)	(223)	(200)	(200)	(134)	(2,517)
• Trust Contrib.	(164)	758	786	(581)	(131)	(119)	(283)	(75)	(114)	77

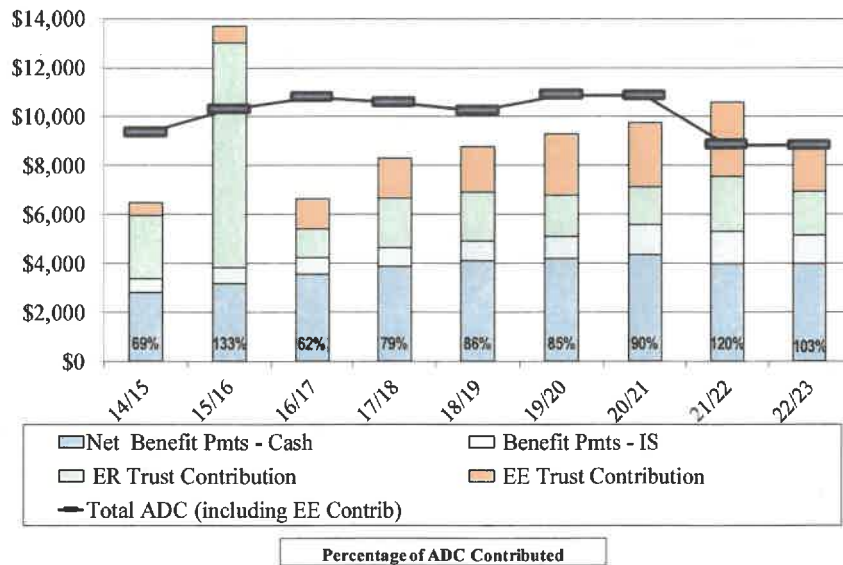


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SIDE FUND CALCULATIONS

Historical Contributions and Full Pre-Funding ADCs²²
 (Amounts in \$000's)



²² 20-year UAAL amortization.



February 27, 2024



ACTUARIAL CERTIFICATION

This report presents the Alameda County Fire Department Retiree Healthcare Plan ("Plan") June 30, 2023 actuarial valuation. The purpose of this valuation is to:

- Determine the June 30, 2023 Benefit Obligations,
- Determine the Plan's June 30, 2023 Funded Status, and
- Calculate the June 30, 2023 Side Funds Balances and 2024/25 Actuarially Determined Contributions.

The report provides information intended for funding the Plan, but may not be appropriate for other purposes. Information provided in this report may be useful for the Plan's financial management. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as: plan experience differing from that anticipated by the assumptions; changes in assumptions; changes expected as part of the natural progression of the plan; and changes in plan provisions or applicable law. Actuarial models necessarily rely on the use of estimates and are sensitive to changes. Small variations in estimates may lead to significant changes in actuarial measurements. Due to the limited scope of this assignment, we did not perform an analysis of the potential range of such measurements.

The valuation is based on Plan provisions, participant data, and asset information provided by the Department as summarized in this report, which we relied on and did not audit. We reviewed the participant data for reasonableness.

To the best of our knowledge, this report is complete and accurate and has been conducted using generally accepted actuarial principles and practices. As members of the American Academy of Actuaries meeting the Academy Qualification Standards, we certify the actuarial results and opinions herein.

Respectfully submitted,

Doug Pryor

Doug Pryor, ASA, EA, MAAA
Foster & Foster, Inc
February 27, 2024.

Catherine A. Wandro

Catherine A. Wandro, ASA, MAAA
Foster & Foster, Inc.
February 27, 2024

Katherine Moore

Katherine Moore, ASA, MAAA
Foster & Foster, Inc.
February 27, 2024



February 27, 2024



ACTUARIAL CERTIFICATION

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February 27, 2024



EXHIBITS - PREMIUMS

2023 PEMHCA Monthly Medical Premiums**Region 1**

Medical Plan	Non-Medicare Eligible			Medicare Eligible		
	Single	2-Party	Family	Single	2-Party	Family
Anthem Select	\$1,128.83	\$2,257.66	\$2,934.96	\$413.59	\$827.18	\$1,240.77
Anthem Traditional	1,210.71	2,421.42	3,147.85	413.59	827.18	1,240.77
Blue Shield Access+	1,035.21	2,070.42	2,691.55	361.90	723.80	1,085.70
Blue Shield Trio	888.94	1,777.88	2,311.24	361.90	723.80	1,085.70
Health Net SmartCare	1,174.50	2,349.00	3,053.70	n/a	n/a	n/a
Kaiser	913.74	1,827.48	2,375.72	283.25	566.50	849.75
Kaiser Summit	n/a	n/a	n/a	336.29	672.58	1,008.87
UnitedHealthcare Alliance	1,044.07	2,088.14	2,714.58	n/a	n/a	n/a
UnitedHealthcare Group	n/a	n/a	n/a	299.68	599.36	899.04
UnitedHealthcare Edge	n/a	n/a	n/a	357.70	715.40	1,073.10
Western Health Advantage	760.17	1,520.34	1,976.44	331.11	662.22	993.33
PERS Platinum	1,200.12	2,400.24	3,120.31	420.02	840.04	1,260.06
PERS Gold	825.61	1,651.22	2,146.59	392.71	785.42	1,178.13
PORAC	825.00	1,875.00	2,300.00	465.00	1,030.00	1,395.00



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EXHIBITS - PREMIUMS

2024 PEMHCA Monthly Medical Premiums**Region 1**

Medical Plan	Non-Medicare Eligible			Medicare Eligible		
	Single	2-Party	Family	Single	2-Party	Family
Anthem Select	\$1,138.86	\$2,277.72	\$2,961.04	\$405.83	\$811.66	\$1,217.49
Anthem Traditional	1,339.70	2,679.40	3,483.22	405.83	811.66	1,217.49
Blue Shield Access+	1,076.84	2,153.68	2,799.78	392.68	785.36	1,178.04
Blue Shield Trio	946.84	1,893.68	2,461.78	392.68	785.36	1,178.04
Kaiser	1,021.41	2,042.82	2,655.67	324.79	649.58	974.37
Kaiser Summit	n/a	n/a	n/a	386.55	773.10	1,159.65
UnitedHealthcare Alliance	1,091.13	2,182.26	2,836.94	n/a	n/a	n/a
UnitedHealthcare Harmony	937.39	1,874.78	2,437.21	n/a	n/a	n/a
UnitedHealthcare Group	n/a	n/a	n/a	341.72	683.44	1,025.16
UnitedHealthcare Edge	n/a	n/a	n/a	366.01	732.02	1,098.03
Western Health Advantage	807.23	1,614.46	2,098.80	268.62	537.24	805.86
PERS Platinum	1,314.27	2,628.54	3,417.10	448.15	896.30	1,344.45
PERS Gold	914.82	1,829.64	2,378.53	406.60	813.20	1,219.80
PORAC	931.00	2,117.00	2,651.00	465.00	1,030.00	1,395.00



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EXHIBITS – PARTICIPANT STATISTICS

Exhibit 6

Participant Statistics

June 30, 2023

	Safety	Miscellaneous		Total
		Non-Dispatch	Dispatch	
■ Actives:				
• Count	337	46	32	415
• Average Age	43.1	47.9	39.3	43.4
• Average Service				
> ACFD	12.2	7.6	7.5	11.3
> CalPERS	15.0	9.1	8.3	13.8
• Average 22/23 Salary	\$169,500	\$87,800	\$101,700	\$155,200
• Total 22/23 Salary (000s)	57,124	4,039	3,255	64,418
■ Retirees:				
• Count	317	13	6	336 ²³
• Average Age	66.2	68.0	67.4	66.3
• Average Retirement Age				
> Service Retirement	54.5	61.6	59.5	55.0
> Disability Retirement	53.4	54.2	n/a	53.4

²³ Includes 23 retirees who waive medical coverage.

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EXHIBITS – PARTICIPANT STATISTICS

Participant Statistics

June 30, 2021

	Safety	Miscellaneous		Total
		Non-Dispatch	Dispatch	
■ Actives:				
• Count	347	42	37	426
• Average Age	41.8	47.2	37.8	42.0
• Average Service				
> ACFD	10.6	7.9	5.9	9.9
> CalPERS	13.5	9.8	6.9	12.6
• Average 20/21 Salary	\$150,500	\$99,400	\$95,200	\$140,700
• Total 20/21 Salary (000s)	52,226	4,173	3,523	59,923
■ Retirees:				
• Count	314	11	6	331 ²⁴
• Average Age	65.1	68.0	65.6	65.2
• Average Retirement Age				
> Service Retirement	54.3	61.9	59.2	54.8
> Disability Retirement	53.3	54.2	n/a	53.3

²⁴ Includes 23 retirees who waive medical coverage.

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EXHIBITS – PARTICIPANT STATISTICS

Medical Plan Participation

Medical Plan	Actives	Retirees		
		Pre-65	Post-65	Total
Anthem Select	0%	3%	n/a	1%
Anthem Traditional	1%	0%	n/a	0%
Blue Shield Access+	1%	5%	n/a	2%
Blue Shield Trio	0%	1%	n/a	0%
Health Net SmartCare	0%	0%	n/a	0%
Kaiser	64%	39%	45%	42%
UnitedHealthcare	1%	0%	10%	6%
Western Health Adv.	1%	1%	0%	1%
PERS Platinum	3%	9%	25%	18%
PERS Gold	1%	1%	2%	1%
PORAC	28%	41%	14%	27%
Anthem Medicare Preferred	n/a	n/a	3%	2%
Blue Shield Medicare	n/a	n/a	1%	0%
Total	100%	100%	100%	100%



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EXHIBITS – PARTICIPANT STATISTICS

Current Active Medical Plan Coverage

Medical Plan	Single	2-Party	Family	Waived	Total
Anthem Select	2	-	-	-	2
Anthem Traditional	-	-	3	-	3
Blue Shield Access+	-	-	4	-	4
Blue Shield Trio	-	-	2	-	2
Health Net SmartCare	-	-	2	-	2
Kaiser	65	36	147	-	248
UnitedHealthcare Alliance	-	-	3	-	3
Western Health Advantage	-	-	2	-	2
PERS Platinum	3	2	5	-	10
PERS Gold	-	1	3	-	4
PORAC	17	15	76	-	108
Waived	-	-	-	27	27
Total	87	54	247	27	415



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EXHIBITS – PARTICIPANT STATISTICS

Exhibit 6

Retiree Medical Plan Coverage - Pre 65

Medical Plan	Single	2-Party	Family	Waived	Total
Anthem Select	-	1	3	-	4
Blue Shield Access+	-	5	2	-	7
Blue Shield Trio	-	1	-	-	1
Kaiser	7	30	20	-	57
Western Health Adv.	1	1	-	-	2
PERS Platinum	3	6	5	-	14
PERS Gold	-	1	1	-	2
PORAC	6	32	23	-	61
Waived	-	-	-	11	11
Total	17	77	54	11	159



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EXHIBITS – PARTICIPANT STATISTICS

Retiree Medical Plan Coverage - Post 65

Medical Plan	Single	2-Party	Family	Waived	Total
Anthem Medicare	1	4	-	-	5
Blue Shield Medicare	-	1	-	-	1
Kaiser	30	41	3	-	74
Kaiser Summit	-	1	-	-	1
UnitedHealthcare Group	9	7	-	-	16
UnitedHealthcare Edge	1	-	-	-	1
PERS Platinum	16	25	1	-	42
PERS Gold	-	2	-	-	2
PORAC	5	14	4	-	23
Waived	-	-	-	12	12
Total	62	95	8	12	177



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EXHIBITS – PARTICIPANT STATISTICS

Retirees Medical Plan Coverage by Age

Age	Medical Coverage				
	Single	2-Party	Family	Waived	Total
Under 50	-	1	2	3	6
50-54	-	4	5	2	11
55-59	1	20	27	1	49
60-64	16	52	20	5	93
65-69	25	34	5	6	70
70-74	19	30	1	3	53
75-79	10	29	1	2	42
80-84	8	2	1	1	12
85 & Over	-	-	-	-	-
Total	79	172	62	23	336
Average Age	70.3	67.0	59.8	64.4	66.3



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EXHIBITS – PARTICIPANT STATISTICS

Actives by Age and Service – Safety

Age	ACFD Service							Total
	< 1	1-4	5-9	10-14	15-19	20-24	≥ 25	
< 25	-	2	-	-	-	-	-	2
25-29	-	14	1	-	-	-	-	15
30-34	-	20	33	1	-	-	-	54
35-39	-	8	30	19	4	-	-	61
40-44	-	2	19	17	26	9	-	73
45-49	-	2	2	14	17	16	-	51
50-54	-	-	1	21	9	12	1	44
55-59	-	-	1	13	4	2	4	24
60-64	-	-	1	3	4	-	4	12
≥ 65	-	1	-	-	-	-	-	1
Total	-	49	88	88	64	39	9	337



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EXHIBITS – PARTICIPANT STATISTICS

Exhibit 6

Actives by Age and Service – Miscellaneous (Non-Dispatch)

Age	ACFD Service							Total
	< 1	1-4	5-9	10-14	15-19	20-24	≥ 25	
< 25	-	-	-	-	-	-	-	-
25-29	-	-	-	-	-	-	-	-
30-34	1	2	1	-	-	-	-	4
35-39	1	-	3	-	-	-	-	4
40-44	-	4	5	1	-	-	-	10
45-49	3	1	4	1	-	1	-	10
50-54	-	1	4	-	2	-	-	7
55-59	2	-	2	-	-	-	1	5
60-64	-	-	1	1	2	-	1	5
≥ 65	-	-	-	1	-	-	-	1
Total	7	8	20	4	4	1	2	46



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EXHIBITS – PARTICIPANT STATISTICS

Actives by Age and Service – Miscellaneous (Dispatch)

Age	ACFD Service							Total
	< 1	1-4	5-9	10-14	15-19	20-24	≥ 25	
< 25	-	-	-	-	-	-	-	-
25-29	-	3	-	-	-	-	-	3
30-34	1	6	1	-	-	-	-	8
35-39	-	2	3	1	-	-	-	6
40-44	-	1	4	1	2	-	-	8
45-49	-	1	-	1	1	-	-	3
50-54	-	-	-	-	3	-	-	3
55-59	-	-	-	-	1	-	-	1
60-64	-	-	-	-	-	-	-	-
≥ 65	-	-	-	-	-	-	-	-
Total	1	13	8	3	7	-	-	32



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EXHIBITS – PARTICIPANT STATISTICS

Actives by Age and Service – Total

Age	ACFD Service							Total
	< 1	1-4	5-9	10-14	15-19	20-24	≥ 25	
< 25	-	2	-	-	-	-	-	2
25-29	-	17	1	-	-	-	-	18
30-34	2	28	35	1	-	-	-	66
35-39	1	10	36	20	4	-	-	71
40-44	-	7	28	19	28	9	-	91
45-49	3	4	6	16	18	17	-	64
50-54	-	1	5	21	14	12	1	54
55-59	2	-	3	13	5	2	5	30
60-64	-	-	2	4	6	-	5	17
≥ 65	-	1	-	1	-	-	-	2
Total	8	70	116	95	75	40	11	415



February 27, 2024

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EXHIBITS - ACTUARIAL ASSUMPTIONS

	June 30, 2021 Valuation	June 30, 2023 Valuation																		
■ Valuation Date	■ June 30, 2021 ■ 2022/23 and 2023/24 ADC	■ June 30, 2023 ■ 2024/25 and 2025/26 ADC																		
■ General Inflation	■ 2.50% ■ Used for economic assumptions	■ Same																		
■ Payroll Increases	■ Aggregate Increases – 2.75% ■ Merit Increases – CalPERS 2000-2019 Experience Study	■ Same																		
■ Admin. Expenses	■ 0.25% of retiree PEMHCA premiums ■ 0.05% of CERBT Assets ■ Added to Normal Cost	■ Same																		
■ PEMHCA Minimum Increases	<table border="0"> <tr> <td><u>Year</u></td> <td><u>PEMHCA Min</u></td> </tr> <tr> <td>2021</td> <td>\$143.00</td> </tr> <tr> <td>2022</td> <td>\$149.00</td> </tr> <tr> <td>2023</td> <td>\$151.00</td> </tr> <tr> <td>2024+</td> <td>4.00%/yr. increase</td> </tr> </table>	<u>Year</u>	<u>PEMHCA Min</u>	2021	\$143.00	2022	\$149.00	2023	\$151.00	2024+	4.00%/yr. increase	<table border="0"> <tr> <td><u>Year</u></td> <td><u>PEMHCA Min</u></td> </tr> <tr> <td>2023</td> <td>\$151.00</td> </tr> <tr> <td>2024</td> <td>\$157.00</td> </tr> <tr> <td>2025+</td> <td>3.50%/yr. increase</td> </tr> </table>	<u>Year</u>	<u>PEMHCA Min</u>	2023	\$151.00	2024	\$157.00	2025+	3.50%/yr. increase
<u>Year</u>	<u>PEMHCA Min</u>																			
2021	\$143.00																			
2022	\$149.00																			
2023	\$151.00																			
2024+	4.00%/yr. increase																			
<u>Year</u>	<u>PEMHCA Min</u>																			
2023	\$151.00																			
2024	\$157.00																			
2025+	3.50%/yr. increase																			



February 27, 2024

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EXHIBITS - ACTUARIAL ASSUMPTIONS

	June 30, 2021 Valuation	June 30, 2023 Valuation
<p>■ Discount Rate</p>	<p>■ 4.87% - approx. blended rate determined by allocating liabilities to agencies based on estimated pre-funding policies:</p> <ul style="list-style-type: none"> ● 6.25% - full pre-funding rate used for Dispatch, City of Dublin, and LLNL ● 5.00% - partial pre-funding rate (50% to 60% of ADC less paygo) used for ALCO, City of Newark, City of Emeryville, Union City, and LBNL ● 4.00% - employee contributions only (20% of ADC less paygo) for City of San Leandro <p>■ 6.25% - side fund calculations, CERBT Strategy #1</p>	<p>■ 6.25% - CERBT Strategy #1</p> <p>■ Based on GASBS 75 crossover test methodology for the plan as a whole</p>



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EXHIBITS - ACTUARIAL ASSUMPTIONS

	June 30, 2021 Valuation				June 30, 2023 Valuation			
	<u>Increase from Prior Year</u>				<u>Increase from Prior Year</u>			
	Calendar	Pre-	Post-	Post-	Calendar	Pre-	Post-	Post-
■ Medical Trend	<u>Year</u>	<u>Medicare</u>	<u>Medicare Kaiser</u>	<u>Medicare Other</u>	<u>Year</u>	<u>Medicare</u>	<u>Medicare Kaiser</u>	<u>Medicare Other</u>
	2021	Actual 2021 Premiums			2021	n/a		
	2022	Actual 2022 Premiums*			2022	n/a		
	2023	6.50%	4.60%	5.65%	2023	Actual 2023 Premiums		
	2024	6.25%	4.45%	5.45%	2024	Actual 2024 Premiums		
	2025	6.00%	4.35%	5.25%	2025	8.50%	6.25%	7.50%
	2026	5.75%	4.25%	5.05%	2026	7.90%	5.65%	6.90%
	2027	5.55%	4.20%	4.90%	2027	7.35%	5.45%	6.50%
	2028	5.35%	4.15%	4.75%	2028	6.75%	5.25%	6.10%
	2029	5.15%	4.10%	4.60%	2029	6.20%	5.05%	5.70%
	2030	4.95%	4.05%	4.45%	2030	5.60%	4.85%	5.25%
	2031-35	4.80%	4.00%	4.35%	2031	5.05%	4.56%	4.85%
	2036-45	4.65%	3.95%	4.25%	2032-38	4.45%	4.45%	4.45%
	2046-55	4.50%	3.90%	4.20%	2039-40	4.35%	4.35%	4.35%
	2056-65	4.35%	3.85%	4.15%	2041	4.30%	4.30%	4.30%
	2066-75	4.05%	3.80%	3.95%	2042-44	4.25%	4.25%	4.25%
	2076+	3.75%	3.75%	3.75%	2045-47	4.20%	4.20%	4.20%
					2048-50	4.15%	4.15%	4.15%
					↓	↓	↓	↓
					2076+	3.45%	3.45%	3.45%

*Medical premiums after 2022 and estimated claims after 2021 do not take into account buy-downs (CalPERS subsidizations of premium rates from reserves).



February 27, 2024

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EXHIBITS - ACTUARIAL ASSUMPTIONS

	June 30, 2021 Valuation	June 30, 2023 Valuation
■ Unit 002 Cap Incr.	■ 0%	■ Same
■ Age-related Claims Costs for Medicare Advantage Plans	■ Due to age-risk adjusted federal subsidies, no age-based claims costs were included for Medicare Advantage plans.	■ Same
■ Mortality, Termination, Disability, Retirement	<ul style="list-style-type: none"> ■ CalPERS 2000-2019 Experience Study ■ Mortality projected with Scale MP-2021 	<ul style="list-style-type: none"> ■ CalPERS 2000-2019 Experience Study ■ Mortality projected with Scale MP-2021
■ Waived Retirees	<ul style="list-style-type: none"> ■ Pre 65: 10% re-elect at age 65 ■ Post 65: 0% re-elect 	■ Same



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EXHIBITS - ACTUARIAL ASSUMPTIONS

	June 30, 2021 Valuation	June 30, 2023 Valuation										
■ Medical Plan at Retirement	<ul style="list-style-type: none"> ■ Currently covered: same as current medical plan ■ Currently waived: Kaiser Region 1 	■ Same										
■ Participation at Retirement	<ul style="list-style-type: none"> ■ Hired before 4/1/09: <ul style="list-style-type: none"> ● Currently covered - 100% ● Currently waived - 90% ■ Hired on or after 4/1/09: <table style="margin-left: 20px; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Service</u></th> <th style="text-align: left;"><u>Participation</u></th> </tr> </thead> <tbody> <tr> <td>< 10</td> <td>60%</td> </tr> <tr> <td>10-14</td> <td>90%</td> </tr> <tr> <td>15-19</td> <td>95%</td> </tr> <tr> <td>≥ 20</td> <td>100%</td> </tr> </tbody> </table> 	<u>Service</u>	<u>Participation</u>	< 10	60%	10-14	90%	15-19	95%	≥ 20	100%	■ Same
<u>Service</u>	<u>Participation</u>											
< 10	60%											
10-14	90%											
15-19	95%											
≥ 20	100%											



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EXHIBITS - ACTUARIAL ASSUMPTIONS

Exhibit 6

	June 30, 2021 Valuation	June 30, 2023 Valuation
<ul style="list-style-type: none"> ■ Medicare Eligibility 	<ul style="list-style-type: none"> ■ Actives and pre-65 retirees: 100% ■ Post-65 retirees: Current Medicare status ■ Everyone eligible for Medicare will elect Part B coverage 	<ul style="list-style-type: none"> ■ Same
<ul style="list-style-type: none"> ■ Marital Status at Retirement 	<ul style="list-style-type: none"> ■ Actives: <ul style="list-style-type: none"> • Currently covered - current marital status • Currently waived - 80% married ■ Retirees - current marital status 	<ul style="list-style-type: none"> ■ Same
<ul style="list-style-type: none"> ■ Spouse Age 	<ul style="list-style-type: none"> ■ Actives: Males 3 years older than females ■ Retirees: Males 3 years older than females if spouse birth date not available 	<ul style="list-style-type: none"> ■ Same



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EXHIBITS - ACTUARIAL ASSUMPTIONS

	June 30, 2021 Valuation	June 30, 2023 Valuation
<ul style="list-style-type: none"> ■ Dependents at Retirement 	<ul style="list-style-type: none"> ■ % electing family coverage at retirement <ul style="list-style-type: none"> • Misc: 10% • Safety: 30% ■ No family coverage \geq 65 	<ul style="list-style-type: none"> ■ Same
<ul style="list-style-type: none"> ■ Actuarial Models 	<ul style="list-style-type: none"> ■ Our valuations were performed using and relying on ProVal, an actuarial model leased from Wintech. Our use of ProVal is consistent with its intended purpose. We have reviewed and understand ProVal and its operation, sensitivities and dependencies. 	
<ul style="list-style-type: none"> ■ Data Quality 	<ul style="list-style-type: none"> ■ Our valuations used census data provided by ACFD. We reviewed the data for reasonableness and resolved any questions with ACFD. We believe the resulting data can be relied on for all purposes of this valuation without limitation 	
<ul style="list-style-type: none"> ■ COVID-19 	<ul style="list-style-type: none"> ■ No adjustments to the assumptions have been made for COVID-19 since there is not yet enough data to evaluate the future impacts 	



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EXHIBITS - ACTUARIAL ASSUMPTIONS

		June 30, 2023 Valuation									
■ HMO Medical Claims Cost 2024	■ Sample estimated monthly claims costs:										
	Region 1 - HMO										
		Anthem Select		Anthem Traditional		Blue Shield Access+		Kaiser		United Healthcare Alliance	
	<u>Age</u>	<u>M</u>	<u>F</u>	<u>M</u>	<u>F</u>	<u>M</u>	<u>F</u>	<u>M</u>	<u>F</u>	<u>M</u>	<u>F</u>
	25	\$413	\$682	\$486	\$803	\$391	\$645	\$371	\$612	\$396	\$654
	35	543	955	639	1,124	513	903	487	857	520	915
	45	776	1,034	913	1,216	734	978	696	927	743	991
	55	1,220	1,333	1,435	1,569	1,154	1,261	1,094	1,196	1,169	1,278
	60	1,535	1,545	1,805	1,817	1,451	1,461	1,376	1,386	1,470	1,480
	64	1,824	1,760	2,146	2,071	1,725	1,664	1,636	1,579	1,748	1,687



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EXHIBITS - ACTUARIAL ASSUMPTIONS

		June 30, 2023 Valuation						
■ PPO Medical Claims Cost 2024	■ Sample estimated monthly claims costs:							
	Region 1 – Medicare Eligible							
		PERS Platinum		PERS Gold		PORAC		
	<u>Age</u>	<u>M</u>	<u>F</u>	<u>M</u>	<u>F</u>	<u>M</u>	<u>F</u>	
	25	\$443	\$722	\$307	\$499	\$362	\$603	
	35	578	1,005	399	694	478	846	
	45	819	1,086	565	750	686	917	
	55	1,279	1,396	883	964	1,083	1,184	
	60	1,605	1,616	1,107	1,115	1,364	1,373	
	64	1,905	1,839	1,314	1,269	1,622	1,566	
	65	447	428	370	354	408	391	
	70	484	463	401	384	442	423	
	75	516	495	427	410	471	452	
	80	532	514	440	425	486	469	
	85	526	512	435	424	480	468	



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EXHIBITS - ACTUARIAL ASSUMPTIONS**Exhibit 6**

June 30, 2023 Valuation	
<ul style="list-style-type: none"> ■ Basis for Assumptions 	<ul style="list-style-type: none"> ■ CalPERS 2021 experience study based on 2000 to 2019 demographic experience ■ Mortality improvement based on Society of Actuaries table ■ Inflation based on our estimate for the Plan's long time horizon ■ Capital market assumptions based on 2021 Foster & Foster stochastic analysis, taking into account capital market assumptions of investment advisory firms ■ Age-based claims were based on demographic data provided by CalPERS and Society of Actuaries studies. ■ Participation and coverage assumptions based in part on Plan experience ■ Medical trends were based on expectations over the short term blended into long term medical trends developed using the Society of Actuaries Getzen Model of Long-Run Medical Cost Trends.



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**EXHIBITS - DEFINITIONS**

<ul style="list-style-type: none"> ■ OPEB Actuarial Valuation 	<ul style="list-style-type: none"> ■ Project future employer-provided benefit cash flows for current active employees and current retirees ■ Discount projected cash flow to valuation date using discount rate (assumed return on assets used to pay benefits) and other actuarial assumptions to determine present value of projected future benefits (PVB) ■ Allocate PVB to past, current, and future periods using the actuarial cost method ■ Actuarial cost method used for this valuation is the Entry Age Normal Cost method which determines Normal Cost as a level percentage of payroll (same method used by CalPERS) ■ Normal Cost is amount allocated to current fiscal year ■ Actuarial Accrued Liability (AAL) is amount allocated to prior service with employer ■ Unfunded AAL (UAAL) is AAL less plan assets pre-funded in a segregated and restricted trust
<ul style="list-style-type: none"> ■ PayGo Cost 	<ul style="list-style-type: none"> ■ Cash subsidy is the pay-as-you-go employer benefit payments for retirees ■ Implied subsidy is the difference between the actual cost of retiree benefits and retiree premiums subsidized by active employee premiums



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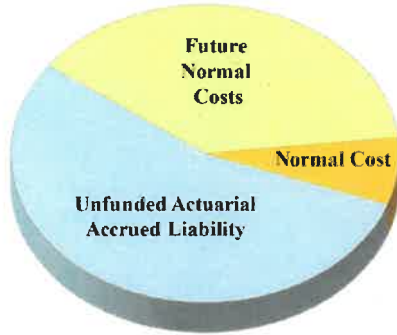
E-24



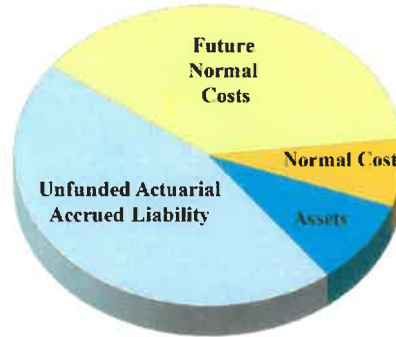
EXHIBITS - DEFINITIONS

Present Value of Benefits

**Present Value of Benefits
(Without Plan Assets)**



**Present Value of Benefits
(With Plan Assets)**



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EXHIBITS - DEFINITIONS

<p>■ Acronyms Used in Report</p>	<ul style="list-style-type: none"> ● AAL - Actuarial Accrued Liability ● ADC - Actuarially Determined Contribution ● AVA - Actuarial Value of Assets ● BP - Benefit Payments ● EAN - Entry Age Normal Cost Method ● GASBS 75 - Governmental Accounting Standards Board Statement No. 75 ● NC - Normal cost ● OPEB - Other (than pensions) Post Employment Benefits ● SFL -Side Fund Liability ● PVB - Present Value of Projected Benefits ● UAAL - Unfunded Actuarial Accrued Liability
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**ALAMEDA COUNTY FIRE DEPARTMENT
RETIREE HEALTHCARE PLAN**



City of Emeryville

**Side Fund Illustration and
Pre-Funding Examples**

Based on June 30, 2023 Actuarial Valuation

Doug Pryor
Cathy Wandro
Katherine Moore
Foster & Foster, Inc.

February 27, 2024

<u>Topic</u>	<u>Page</u>
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Side Funds Methodology	2
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(Gains)/Losses Allocation Illustration	7
Pre-Funding Examples	9
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SIDE FUNDS PURPOSE

Purpose of Side Funds

- Allow each agency in ACFD the choice of pre-funding their OPEB benefit independent of the pre-funding choice of other agencies in ACFD
- Side funds are established for each agency within ACFD based on the full pre-funding discount rate (currently 6.25%)
- Represents the amount of unfunded liability for each agency due to past service, based on ACFD retiree medical benefit
- ACFD set up account in CalPERS California Employers Retiree Benefit Trust (CERBT) with separate sub-accounts for each agency
- Each agency decides how much, if any, of its own side fund to pre-fund
- If paid off would fully pre-fund past-service liability for agency, however agency would still accrue future liability due to Normal Cost for active employees, demographic and investment experience gains/losses, assumptions changes, or plan changes
- Even if paid off, there could still be a liability upon withdrawal from ACFD.



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SIDE FUNDS METHODOLOGY

Calculation of Side Funds

- Initial side fund determined as of 6/30/08, or when joining ACFD if later, for each agency in ACFD.
- Yearly side fund calculation:
 - Allocate year's full pre-funding Normal Cost (NC) to each participating agency based on FTE, remaining is allocated based on allocation % of shared positions.
 - Each agency side fund will change:
 - (Beginning of year side fund with interest to end of year)
 - + (Allocated portion of full pre-funding NC)
 - (Allocated benefit payments with interest to end of year)
- Difference between total side fund amount and full pre-funding AAL is allocated to each agency based on FTEs, remaining based on allocation % of shared positions.
- Each agency determines whether to make a pre-funding contribution to their CERBT sub-account or not, agency side fund is reduced by any assets in their sub-account due to contributions made:
 - (Agency end of year side fund)
 - (Agency end of year assets in CERBT sub-account)



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NORMAL COST ALLOCATION ILLUSTRATION

Illustration of Normal Cost Allocation¹

**Step 1 – Determine Normal Cost per Active Position
(Amounts in \$000s)**

	2023/24		
	Safety	Misc ²	Total
(1) Allocated FTE Positions	312	19	331
(2) Allocated Shared Positions	<u>16</u>	<u>19</u>	<u>35</u>
(3) Total # of Active Positions	328	38	366
(4) Normal Cost at 6.25%	\$3,844	\$283	\$4,127
(5) Normal Cost per Active Position [(4)/(3)]	\$11.72	\$7.45	n/a

¹ For illustration of methodology only.

² Excluding dispatch.



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NORMAL COST ALLOCATION ILLUSTRATION

Illustration of Normal Cost Allocation³

**Step 2 – Allocate Portion of Normal Cost to City of Emeryville
(Amounts in \$000s)**

	2023/24	
	Total ACFD (Excl. Dispatch)	Emeryville
(6) Allocation %	100%	5.88%
(7) Allocated FTE Positions		
a) Safety	312	19
b) Misc (excluding Dispatch)	19	1
(8) Allocate Normal Cost		
a) Safety FTE [(7a)*Safety(5)]	\$3,657	\$223
b) Misc FTE [(7b)*Misc(5)]	141	7
c) Safety Shared [(6)*Safety(2)*Safety(5)]	188	11
d) Misc Shared [(6)*Misc(2)*Misc(5)]	<u>141</u>	<u>8</u>
e) Total	4,127	249

³ For illustration of methodology only.



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BENEFIT PAYMENT ALLOCATION ILLUSTRATION

**Illustration of Benefit Payment Allocation⁴
 Allocate Benefit Payments using Allocation %
 (Amounts in \$000s)**

	ALCO (Excl Dispatch)	San Leandro	Dublin	LBNL	LLNL	Newark	Union City	Emery- ville	Total
(1) Allocation %	30.41%	20.59%	11.76%	3.92%	9.80%	8.82%	8.82%	5.88%	100%
(2) 23/24 Benefit Payments ⁵	\$5,617								
(3) Allocated Benefit Payments [(1) * (2)]	\$1,708	\$1,157	\$661	\$220	\$551	\$495	\$495	\$330	\$5,617

⁴ For illustration of methodology only.
⁵ Includes implicit subsidy benefit payments.



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BENEFIT PAYMENT ALLOCATION ILLUSTRATION

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GAINS/LOSSES ALLOCATION ILLUSTRATION

Illustration of (Gains)/Losses Allocation⁶ Step 1 – Determine (Gain)/Loss Amount per Participant (Amounts in \$000s)

	Safety	Misc (Excluding Dispatch)	Total
(1) Allocated FTE Positions	312	19	331
(2) Shared Positions	16	19	35
(3) Retirees	<u>305</u>	<u>9</u>	<u>314</u>
(4) Total # of Participants	633	47	680
(5) 2023/24 (Gains)/Losses ⁷	\$0	\$0	\$0
(6) 2023/24 (Gains)/Losses per Participant [(5)/(4)]	\$0	\$0	n/a

⁶ For illustration of methodology only.

⁷ The 6/30/24 side fund amounts are based on a roll-forward of the 6/30/23 valuation, so there are no (gains)/losses which would occur only if the beginning of year and end of year side funds were based on different OPEB valuations. However, these slides show the methodology of allocating (gains)/losses when they occur.



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GAINS/LOSSES ALLOCATION ILLUSTRATION

Illustration of (Gains)/Losses Allocation⁸ Step 2 – Allocate Portion of (Gains)/Losses to City of Emeryville (Amounts in \$000s)

	Total ACFD (Excl. Dispatch)	Emeryville
(7) 2023/24 Allocation %	100%	5.88%
(8) Allocated FTE Positions		
a) Safety	312	19
b) Misc (excluding Dispatch)	19	1
(9) Allocate 2023/24 (Gains)/Losses:		
a) Safety FTE [(8a)*Safety(6)]	\$0	\$0
b) Misc FTE [(8b)*Misc(6)]	0	0
c) Safety Shared [(7)*Safety(2)*Safety(6)]	0	0
d) Misc Shared [(7)*Misc(2)*Misc(6)]	0	0
e) Safety Retirees [(7)*Safety(3)*Safety(6)]	0	0
f) Misc Retirees [(7)*Misc(3)*Misc(6)]	<u>0</u>	<u>0</u>
g) Total	0	0

⁸ For illustration of methodology only.



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PRE-FUNDING EXAMPLES

Exhibit 7

Illustrations

- Side funds shown under 3 Emeryville 2023/24 contribution scenarios:
 - Scenario 1 (baseline)
No contribution
 - Scenario 2
Full 2023/24 ADC contribution on 6/30/24
 - Scenario 3
Full 6/30/23 Unfunded Side Fund contribution on 6/30/24



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PRE-FUNDING EXAMPLES

2023/24 Side Fund Calculations⁹

Estimated Side Funds
(Amounts in \$000s)

	Dis- patch	ALCO	San Leandro	Dublin	LBNL	LLNL	Newark	Union City	Emery- ville	Total
■ Allocation %	0.00%	30.41%	20.59%	11.76%	3.92%	9.80%	8.82%	8.82%	5.88%	100.00%
■ Side Fund BOY	\$2,008	\$52,911	\$29,866	\$13,017	\$1,651	\$6,684	\$5,703	\$7,242	\$3,233	\$122,315
● Normal Cost	152	1,306	825	480	153	384	365	365	249	4,279
● Benefit Pmts	(47)	(1,708)	(1,157)	(661)	(220)	(551)	(495)	(495)	(330)	(5,665)
● Interest	134	3,336	1,883	823	106	425	364	460	207	7,738
● (Gain)/Loss	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
■ Side Fund EOY	2,246	55,846	31,417	13,659	1,690	6,942	5,936	7,571	3,360	128,667

⁹ For illustration of methodology only.



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PRE-FUNDING EXAMPLES

Pre-Funding Scenario 1¹⁰ No Contribution from Emeryville (Amounts in \$000s)

	Dis-patch	ALCO	San Leandro	Dublin	LBNL	LLNL	Newark	Union City	Emeryville	Total
■ Assets 2023/24:										
• Assets BOY	\$3,122	\$19,194	\$3,707	\$14,341	\$1,000	\$1,764	\$4,280	\$2,626	\$1,284	\$51,317
• EE Contrib.	135	624	422	241	80	201	181	181	121	2,186
• ER Contrib.	-	2,000	-	-	-	-	-	-	-	2,000
• Disbursements	-	-	-	(500)	-	-	-	-	-	(500)
• Net Earnings	<u>197</u>	<u>1,271</u>	<u>243</u>	<u>881</u>	<u>64</u>	<u>115</u>	<u>271</u>	<u>169</u>	<u>83</u>	<u>3,294</u>
• Assets EOY	3,454	23,088	4,372	14,963	1,145	2,081	4,731	2,975	1,488	58,297
• AVA EOY	3,599	24,058	4,555	15,590	1,193	2,168	4,930	3,100	1,550	60,743
■ Funded Status										
• Side Fund EOY	\$2,246	\$55,846	\$31,417	\$13,659	\$1,690	\$6,942	\$5,936	\$7,571	\$3,360	\$128,667
• AVA EOY	<u>(3,599)</u>	<u>(24,058)</u>	<u>(4,555)</u>	<u>(15,590)</u>	<u>(1,193)</u>	<u>(2,168)</u>	<u>(4,930)</u>	<u>(3,100)</u>	<u>(1,550)</u>	<u>(60,743)</u>
• Unfunded SF	<u>(1,353)</u>	31,788	26,862	<u>(1,931)</u>	497	4,774	1,006	4,471	1,810	67,924
■ 2024/25 ADC¹¹										
• Normal Cost	\$167	\$1,437	\$910	\$529	\$170	\$423	\$402	\$402	\$275	\$4,715
• Amortization	<u>(105)</u>	<u>2,457</u>	<u>2,076</u>	<u>(149)</u>	<u>38</u>	<u>369</u>	<u>78</u>	<u>346</u>	<u>140</u>	<u>5,250</u>
• Total	62	3,894	2,986	380	208	792	480	748	415	9,965

¹⁰ For illustration of methodology only.

¹¹ 2024/25 Normal Cost (including administrative expenses) plus 18-year amortization of 6/30/24 unfunded side fund with interest to EOY.



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PRE-FUNDING EXAMPLES

Pre-Funding Scenario 2¹² If Emeryville Contributed Full 2023/24 ADC on 6/30/24 (Amounts in \$000s)

	Dis-patch	ALCO	San Leandro	Dublin	LBNL	LLNL	Newark	Union City	Emeryville	Total
■ Assets 2023/24										
• Assets BOY	\$3,122	\$19,194	\$3,707	\$14,341	\$1,000	\$1,764	\$4,280	\$2,626	\$1,284	\$51,317
• EE Contrib.	135	624	422	241	80	201	181	181	121	2,186
• ER Contrib.	-	2,000	-	-	-	-	-	-	407	2,407
• Disbursements	-	-	-	(500)	-	-	-	-	-	(500)
• Net Earnings	<u>197</u>	<u>1,271</u>	<u>243</u>	<u>881</u>	<u>64</u>	<u>115</u>	<u>271</u>	<u>169</u>	<u>83</u>	<u>3,294</u>
• Assets EOY	3,454	23,088	4,372	14,963	1,145	2,081	4,731	2,975	1,895	58,704
• AVA EOY	3,599	24,058	4,555	15,590	1,193	2,168	4,930	3,100	1,974	61,167
■ Funded Status										
• Side Fund EOY	\$2,246	\$55,846	\$31,417	\$13,659	\$1,690	\$6,942	\$5,936	\$7,571	\$3,360	\$128,667
• AVA EOY	<u>(3,599)</u>	<u>(24,058)</u>	<u>(4,555)</u>	<u>(15,590)</u>	<u>(1,193)</u>	<u>(2,168)</u>	<u>(4,930)</u>	<u>(3,100)</u>	<u>(1,974)</u>	<u>(61,167)</u>
• Unfunded SF	<u>(1,353)</u>	31,788	26,862	<u>(1,931)</u>	497	4,774	1,006	4,471	1,386	67,500
■ 2024/25 ADC¹³										
• Normal Cost	\$167	\$1,437	\$910	\$529	\$170	\$423	\$402	\$402	\$275	\$4,715
• Amortization	<u>(105)</u>	<u>2,457</u>	<u>2,076</u>	<u>(149)</u>	<u>38</u>	<u>369</u>	<u>78</u>	<u>346</u>	<u>107</u>	<u>5,217</u>
• Total	62	3,894	2,986	380	208	792	480	748	382	9,932

¹² For illustration of methodology only. 2023/24 Emeryville ADC was calculated based on 6/30/23 OPEB valuation for illustration purposes.

¹³ 2024/25 Normal Cost (including administrative expenses) plus 18-year amortization of 6/30/24 unfunded side fund with interest to EOY.



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PRE-FUNDING EXAMPLES

Exhibit 7

Pre-Funding Scenario 3¹⁴

If Emeryville Contributed 6/30/23 Unfunded Side Fund on 6/30/24
(Amounts in \$000s)

	Dis- patch	ALCO	San Leandro	Dublin	LBNL	LLNL	Newark	Union City	Emery- ville	Total
■ Assets 2023/24:										
• Assets BOY	\$3,122	\$19,194	\$3,707	\$14,341	\$1,000	\$1,764	\$4,280	\$2,626	\$1,284	\$51,317
• EE Contrib.	135	624	422	241	80	201	181	181	121	2,186
• ER Contrib.	-	2,000	-	-	-	-	-	-	1,877	3,877
• Disbursements	-	-	-	(500)	-	-	-	-	-	(500)
• Net Earnings	197	1,271	243	881	64	115	271	169	83	3,294
• Assets EOY	3,454	23,088	4,372	14,963	1,145	2,081	4,731	2,975	3,365	60,174
• AVA EOY	3,599	24,058	4,555	15,590	1,193	2,168	4,930	3,100	3,505	62,698
■ Funded Status										
• Side Fund EOY	\$2,246	\$55,846	\$31,417	\$13,659	\$1,690	\$6,942	\$5,936	\$7,571	\$3,360	\$128,667
• AVA EOY	(3,599)	(24,058)	(4,555)	(15,590)	(1,193)	(2,168)	(4,930)	(3,100)	(3,505)	(62,698)
• Unfunded SF	(1,353)	31,788	26,862	(1,931)	497	4,774	1,006	4,471	(145)	65,969
■ 2024/25 ADC¹⁵										
• Normal Cost	\$167	\$1,437	\$910	\$529	\$170	\$423	\$402	\$402	\$275	\$4,715
• Amortization	(105)	2,457	2,076	(149)	38	369	78	346	(10)	5,100
• Total	62	3,894	2,986	380	208	792	480	748	265	9,815

¹⁴ For illustration of methodology only.

¹⁵ 2024/25 Normal Cost (including administrative expenses) plus 18-year amortization of 6/30/24 unfunded side fund with interest to EOY.



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PRE-FUNDING EXAMPLES

Emeryville Pre-Funding Example Comparison¹⁶

(Amounts in \$000s)

	City of Emeryville		
	Scenario 1	Scenario 2	Scenario 3
■ Assets 2023/24:			
• Assets BOY	\$1,284	\$1,284	\$1,284
• Employee Contribution	121	121	121
• Employer Contribution	-	407	1,877
• Disbursements	-	-	-
• Net Earnings	83	83	83
• Assets EOY	1,488	1,895	3,365
• AVA EOY	1,550	1,974	3,505
■ Funded Status 6/30/24			
• Side Fund EOY	\$3,360	\$3,360	\$3,360
• AVA EOY	(1,550)	(1,974)	(3,505)
• Unfunded Side Fund	1,810	1,386	(145)
■ 2024/25 ADC¹⁷			
• Normal Cost	\$275	\$275	\$275
• Amortization	140	107	(10)
• Total	415	382	265

¹⁶ For illustration of methodology only.

¹⁷ 2024/25 Normal Cost (including administrative expenses) plus 18-year amortization of 6/30/24 unfunded side fund with interest to EOY.



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ACTUARIAL ASSUMPTIONS

Assumption	Same as June 30, 2023 OPEB Valuation
■ Discount Rate	■ 6.25% - full pre-funding rate
■ Inflation	■ 2.50%
■ Payroll Increases	■ Aggregate increase – 2.75%
■ Demographic Assumptions	■ CalPERS 2000-2019 Experience Study (Mortality, Retirement, Termination, Disability) ■ Mortality projected fully generational with MP-2021
■ Healthcare Trend	■ Actual 2023 and 2024 PEMHCA premiums used ■ Non-Medicare: 8.50% for 2025, decreasing to an ultimate rate of 3.45% in 2076 ■ Medicare: 7.50% for 2025, decreasing to an ultimate rate of 3.45% in 2076 (For Kaiser Medicare: 6.25% for 2025, decreasing to an ultimate rate of 3.45% in 2076)
■ Participation at Retirement	■ Hired before April 1, 2009 – 100% if currently covered, 90% if currently waived. ■ Hired on or after April 1, 2009: 60% if less than 10 years of service, 90% for 10-14, 95% for 15-19, and 100% for 20+



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DEFINITIONS OF TERMS

■ Side Fund

- Initial Side Fund = Liability for benefits based on past service when joining ACFD, using current actuarial methods & assumptions
- Side Fund EOY = (Side Fund BOY) + (Allocated Normal Costs) – (Allocated Benefit Payments) + (Allocated (Gains)/Losses) + (Interest to EOY)

■ Assets

- Funds set aside in a segregated and restricted trust (ACFD in CERBT) so they can only be used to pay plan benefits. Each agency has its own sub-account in CERBT.
- Assets EOY = (Assets BOY) + (Contributions) – (Benefit Payments paid from Trust) + (Investment Earnings)

■ Actuarial Value of Assets (AVA) – smoothed assets used for the actuarial valuation

■ Agency Unfunded Side Fund

- Agency Side Fund less Agency Actuarial Value of Assets

■ Actuarial Accrued Liability (AAL)

- Liability for benefits “earned” for or attributed to past service using actuarial methods and assumptions

■ Normal Cost (NC)

- Value of benefits “earned” by actives during or attributed to the current year



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**ALAMEDA COUNTY FIRE DEPARTMENT
RETIREE HEALTHCARE PLAN**



City of Emeryville

**Illustration of Methodology and
Sample Calculations for Withdrawal Liability**

Based on the June 30, 2023 Actuarial Valuation

Doug Pryor
Cathy Wandro
Katherine Moore
Foster & Foster, Inc.

February 27, 2024

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BACKGROUND

Exhibit 8

- City of Emeryville joined ACFD on 7/1/2012
- Initial Emeryville Side Fund established based on 19 actives: \$1,335,232
- Employees of Emeryville needed a minimum of 5 years ACFD service to be eligible for an OPEB benefit from ACFD
- The following withdrawal illustration is based on the ACFD June 30, 2023 OPEB valuation



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DEFINITION OF TERMS

- **Side Fund**
 - Initial Side Fund = Liability for benefits based on past service when joining ACFD, using current actuarial methods & assumptions
 - Side Fund EOY = (Side Fund BOY) + (Allocated Normal Costs) – (Allocated Benefit Payments) + (Allocated (Gains)/Losses) + (Interest to EOY)
- **Net Withdrawal Liability**
 - Withdrawing agency's share of pooled retiree healthcare benefits remaining with ACFD at termination of contract
 - = (Side Fund Balance at Termination) less (Withdrawal Allowance)
 - Withdrawal Allowance is estimated reduction in ACFD active liability due to agency leaving ACFD
 - Net Withdrawal Liability calculated using a "walk-away" discount rate with no future agency participation or using the OPEB actuarial valuation full pre-funding discount rate with continued agency participation in future plan gains and losses
- **"Walk-Away" Discount Rate**
 - A rate dependent on actual market rates of return for risk-free securities on date of termination. Based on "walk-away" discount rate as defined in contract with ACFD.
 - For illustrative purposes in this exhibit, the 20-year U.S. Treasury yield rate as of 6/30/23 is used.
- **Actuarial Accrued Liability (AAL)**
 - Liability for benefits "earned" for or attributed to past service using actuarial methods and assumptions
- **Normal Cost (NC)**
 - Value of benefits "earned" during or attributed to the current year



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WITHDRAWAL METHODOLOGY

■ Methodology involves pro-rating the ACFD active AAL based on headcounts

Step 1 - Estimate % of ACFD actives assumed to leave when agency withdraws:

- 100% of agency's allocated FTE positions (based on historical allocations)
- % of agency's allocated shared positions (based on historical allocations):
 - 75% Safety
 - 25% Non-Safety
- Separate %'s calculated for Safety vs Non-Safety

Step 2 - Multiply %'s calculated in Step 1 by ACFD active AAL to estimate liability reduction for withdrawing agency:

- Safety % x Safety Active AAL
- Non-Safety % x Non-Safety Active AAL
- Total is estimated ACFD liability reduction for withdrawing agency

Step 3 - Subtract proportionate liability calculated in Step 2 from side fund balance to determine Net Withdrawal Liability:

- Illustrative discount rate for ongoing liability participating in future gains and losses: 6.25% (June 30, 2023 OPEB valuation full pre-funding discount rate)
- Illustrative "walk-away" discount rate: 4.06% (20-year Treasury on 6/30/23)



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ILLUSTRATION OF CALCULATION

Estimated Net Withdrawal Liability Calculation on June 30, 2023¹

Step 1 – Estimate % of ACFD Actives Assumed to Leave when City Withdraws

	Total ACFD (Excl. Dispatch)	City of Emeryville
(1) 2023/24 Allocation %	100%	5.88%
(2) 6/30/23 Actives		
a) FTE Safety	312.0	19.0
b) FTE Non-Safety	19.0	1.0
c) Shared Safety [(City 1)*(ACFD 2c)]	16.0	0.9
d) Shared Non-Safety [(City 1)*(ACFD 2d)]	19.0	1.1
(3) % of ACFD positions allocated to City assumed withdrawing		
a) FTE	n/a	100%
b) Shared – Safety/Non-Safety	n/a	75%/25%
(4) % of ACFD actives assumed withdrawing		
a) Safety [(City 2a*3a+2c*3b)÷(ACFD 2a+2c)]	n/a	6.00%
b) Non-Safety [(City 2b*3a+2d*3b)÷(ACFD 2b+2d)]	n/a	3.36%

¹ For illustration of methodology only.



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ILLUSTRATION OF CALCULATION**Exhibit 8****Estimated Net Withdrawal Liability Calculation on June 30, 2023² (Continued)****Step 2 – Estimate AAL Reduction for Withdrawing City
(Amounts in \$000s)**

	Total ACFD (Excl. Dispatch)	City of Emeryville
(5) Allocated Withdrawing City Active AAL		
a) Safety [(City 4a) * (ACFD 5a)]	\$ 53,779	\$ 3,227
b) Non-Safety [(City 4b) * (ACFD 5b)]	<u>2,353</u>	<u>79</u>
c) Total Withdrawing Active AAL at 6.25%	56,132	3,306

² For illustration of methodology only. 6.25% and 4.06% discount rates are used for illustrative purposes only.



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**ILLUSTRATION OF CALCULATION****Estimated Net Withdrawal Liability Calculation on June 30, 2023³ (Continued)****Step 3 – Calculate Net Withdrawal Liability for Withdrawing City
(Amounts in \$000s)**

	Total ACFD (Excl. Dispatch)	City of Emeryville
(6) 6/30/23 Side Fund Balances	\$ 120,307	\$ 3,233
(7) Withdrawal Allowance at 6.25% (City 5c)	n/a	<u>3,306</u>
(8) Net Withdrawal Liability at 6.25% [(City 6) – (City 7), not less than zero]	n/a	0
(9) ACFD Active AAL at 4.06%	76,684	n/a
(10) “Walk-Away” Liability at 4.06% [(City 8) * (ACFD 9) ÷ (ACFD 5c)]	n/a	0

³ For illustration of methodology only. 6.25% and 4.06% discount rates are used for illustrative purposes only.



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ACTUARIAL ASSUMPTIONS

Assumption	Same as June 30, 2023 OPEB Valuation
<ul style="list-style-type: none"> ■ Discount Rate 	<ul style="list-style-type: none"> ■ Illustrative “walk-away” discount rate: 4.06% (20-year U.S. Treasury yield rate as of 6/30/23) ■ Illustrative discount rate for ongoing participation in future gains and losses: 6.25%
<ul style="list-style-type: none"> ■ Inflation 	<ul style="list-style-type: none"> ■ 2.50%
<ul style="list-style-type: none"> ■ Payroll Increases 	<ul style="list-style-type: none"> ■ Aggregate increase – 2.75%
<ul style="list-style-type: none"> ■ Demographic Assumptions 	<ul style="list-style-type: none"> ■ CalPERS 2000-2019 Experience Study (Mortality, Retirement, Termination, Disability) ■ Mortality projected fully generational MP-2021
<ul style="list-style-type: none"> ■ Healthcare Trend 	<ul style="list-style-type: none"> ■ Actual 2023 and 2024 PEMHCA premiums used ■ Non-Medicare: 8.50% for 2025, decreasing to an ultimate rate of 3.45% in 2076 ■ Medicare: 7.50% for 2025, decreasing to an ultimate rate of 3.45% in 2076 (For Kaiser Medicare: 6.25% for 2025, decreasing to an ultimate rate of 3.45% in 2076)



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ACTUARIAL ASSUMPTIONS

<ul style="list-style-type: none"> ■ Participation at Retirement 	<ul style="list-style-type: none"> ■ Hired before April 1, 2009 – 100% if currently covered, 90% if currently waived ■ Hired on or after April 1, 2009: 60% if less than 10 years of service, 90% for 10-14, 95% for 15-19, and 100% for 20+
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QUALITY OF SERVICES PROVIDED, STATION LOCATION AND STAFFING

Alameda County Fire Department (ACFD) operates two fire stations within the City limits. Station 34 is located at 2333 Powell St, and Station 35 is located at 6303 Hollis St. Each station operates one engine company and has a minimum staffing of three personnel.

ACFD utilizes a constant staffing model as a department standard; this means that the appropriate number of personnel are available to fill all positions at each station on a daily basis. Each engine company within the City of Emeryville is capable of providing advanced life support (paramedic) services. All ACFD apparatus have a minimum of three firefighters with at least one paramedic. All ACFD firefighters are at least emergency medical technicians.

In addition to staffing from each apparatus at Stations 34 and 35, the City of Emeryville receives additional fire response services from the City of Oakland, as well as the full depth of resources of ACFD's companies (engine, truck & rescue). These resources are built into designated responses and are also utilized on an as needed basis.

Response units are utilized to ensure that the closest resources are responding in adequate numbers and that established standards of coverage are maintained within the City.

RESPONSE TIMES

ACFD has met or exceeded the contract requirement for emergency response times. The response time standard requires the first fire unit to arrive on scene within 7 minutes or less of dispatch 90% of the time. From July 1, 2012, through June 30, 2023, the first responding ACFD unit arrived on the scene for all emergencies within 7 minutes or less than 90% of the time.

EMERGENCY RESPONSE TIMES

Fiscal Year	All Emergency Calls < 7-minute response	All Calls < 7-minute response
2013-2014	90.4	90.9
2014-2015	92.0	92.5
2015-2016	91.6	91.9
2016-2017	91.4	91.9
2017-2018	92.5	92.5
2018-2019	91.3	91.2
2019-2020	90.3	90.5
2020-2021	91.7	91.6
2021-2022	90.8	88.6
2022-2023	92.0	87.2

ACFD met or exceeded the response time standard for first alarm assignments within 11 minutes of dispatch 90% of the time. These response times represent calls where each apparatus arrived on-scene and the incident were confirmed at the specified location.

FIRST ALARM RESPONSE TIMES

Fiscal Year	First Alarms < 11 minutes	First Alarms > 11 minutes	Percentage
2013-2014	27	1	96.4
2014-2015	16	0	100
2015-2016	25	0	100
2016-2017	21	0	100
2017-2018	14	0	100
2018-2019	29	1	96.7
2019-2020	24	0	100
2020-2021	26	0	100
2021-2022	18	1	94.4
2022-2023	27	1	94.4

ADEQUACY OF SERVICES PROVIDED**A. Fire Protection/Response Services****EMERGENCY MEDICAL RESPONSE**

ACFD provides a minimum of one paramedic on all fire apparatus in the City of Emeryville at all times. To date, the response times to EMS calls within the City have complied with the County EMS contractual requirement of 8-1/2 minutes or less 90% of the time for medical priority dispatch system (MPDS) "Priority 1-3". In addition, ACFD provides medical oversight and a comprehensive quality improvement program as required by the City's First Responder Advance Life Support (FRALS) Agreement. ACFD has been in compliance with all applicable county and state data and certification/licensure requirements.

HAZARDOUS MATERIALS RESPONSE:

ACFD has maintained a fully functioning hazardous materials team for the term of the City's contract. The team is equipped and trained to handle a variety of hazardous materials incidents, including radiological and biological incidents. The team is classified as Type I, as defined by the California Office of Emergency Services. It responds and functions from specially equipped hazardous materials response units. ACFD is part of the Alameda County Mutual Aid Plan, which ensures the appropriate response to incidents that would otherwise overwhelm the fire resources in Emeryville/ACFD.

B. Fire Prevention Services**FIRE PREVENTION SERVICES:**

Staffing for the City of Emeryville Fire Prevention Bureau consists of one Deputy Fire Marshal and one Fire Code Compliance Officer. The on-site Deputy Fire Marshal provides coordination of daily activities for Fire Prevention personnel assigned to the City. The Fire Marshal is also available to attend planning and development meetings as needed and provides general oversight for the ACFD Fire Prevention activities.

Fire Investigation - ACFD provides fire investigation services to determine origin and cause. Fire Investigators are called by operational personnel when the need arises.

ACFD personnel have investigated several fires in Emeryville, including two large fires that involved coordination with Emeryville Police and the Bureau of Alcohol Tobacco and Firearms.

Plan Review - Fire Prevention Staff review and approve plans routed by Community Development Staff. This includes building and planning referrals.

Fiscal Year	Plan Checks
2012-2013	138
2013-2014	124
2014-2015	159
2015-2016	495
2016-2017	456
2017-2018	416
2018-2019	309
2019-2020	311
2020-2021	307
2021-2022	429
2022-2023	325

Development Inspection - Development Inspections are performed at a number of stages during development process. Fire Prevention personnel inspect the water supply, fire sprinklers, hydrants, and alarm systems prior to issuing a temporary or final certificate of occupancy by the Building Department.

Post Occupancy Inspections - Fire Prevention and Operation personnel perform a variety of post occupancy inspections including state mandated inspections.

Community Education - The Alameda County Fire Department Public Education Unit coordinates community relations and public education requests and services. There are a variety of educational and training programs provided to the City of Emeryville. The following is a brief list of the programs offered.

- Station Tours and Apparatus Visits
- Personnel Emergency Preparedness (PEP) Presentations
- Community Emergency Response Team (CERT) Training
- Community CPR (Hands-Only CPR)
- Career Day Speakers
- Public Information Notifications via Social Media & AC Alert
- Community Festival/Fair Participation

COST OF SERVICES

The ACFD annual budget submission to the City has followed the internal timelines and deadlines established by the City throughout the term of the contract. The annual budget submission (both narrative and budget data) is prepared in a format that corresponds to the City's budget document. Fire Department Staff and City Staff have worked cooperatively during each year's budget development process to ensure that all questions and issues are resolved to the satisfaction of the City.

The chart below summarizes the ACFD contract and budget variance over the last contract period.

ACFD CONTRACT BUDGET VS ACTUAL FOR THE LAST CONTRACT PERIOD

Fiscal Year	Budget	Actual	Variance, \$	Variance, %
2012-13	\$5,320,060	\$5,213,190	\$106,870	2%
2013-14	\$5,614,314	\$5,267,090	\$347,224	6.2%
2014-15	\$5,697,928	\$5,559,643	\$138,286	2.4%
2015-16	\$5,753,127	\$5,580,772	\$172,355	3.0%
2016-17	\$6,186,266	\$6,186,152	\$114	0.0%
2017-18	\$6,888,128	\$6,673,494	\$214,634	3.1%
2018-19	\$7,150,514	\$6,975,812	\$174,702	2.4%
2019-20	\$7,447,826	\$7,188,668	\$259,158	3.5%
2020-21	\$7,848,781	\$7,653,496	\$195,285	2.5%
2021-22	\$7,900,043	\$7,962,690	(\$62,647)	-0.8%
2022-23	\$8,343,458	\$8,304,552	\$38,906	0.5%

COST ANALYSIS

As a contract service provider to the City of Emeryville, the Alameda County Fire Department (ACFD) understands the importance of ensuring services are being delivered in the most cost effective and efficient manner possible. To demonstrate the value of the contract for service between the City of Emeryville and the ACFD, a comparison to a like size agency for cost per FTE and cost per company is provided in the following two tables using FY 2022-2023 adopted fire services operating budget. Both comparisons demonstrate the benefits of contracting for service with the Alameda County Fire Department.

	Operating Budget	# of FTE	Cost per FTE
City of Emeryville	\$8,342,958	18	\$463,498
City of Pleasanton	\$24,014,143	45	\$533,648

	Operating Budget	# of Companies	Cost per Company
City of Emeryville	\$8,342,958	2	\$4,171,479
City of Pleasanton	\$24,014,143	5	\$4,802,829

This assessment doesn't consider the enhanced services provided by the ACFD that Pleasanton doesn't offer. Enhanced services include a hazardous materials team, urban search and rescue company, bulldozer, water rescue and immediate access to any ACFD resources. The overall cost and resource benefit of the contract clearly demonstrates an advantage to the City of Emeryville from contracting with the Alameda County Fire Department. The Alameda County Fire Department provides a unified response to emergency, centralized management of resources, reduction of duplication, "economies of scale" which improve cost containment, the ability to provide specialized services and retention of local control through a well-structured contract.

REPORTS AND RECORDS

County Audit - ACFD is audited on an annual basis by an independent financial auditor. Additionally, the Alameda County Auditor-Controller's Office conducts periodic audits of ACFD's specific operational and/or fiscal areas (i.e., fixed assets audit, payroll audit, etc.) City Staff has reviewed the most recent ACFD financial audit as part of the contract review.

Fire Department Complaints - All complaints received by the ACFD are forwarded to a Deputy Fire Chief. Each complaint is followed up on and documented by the Deputy Chief handling the complaint. During the term of the existing contract, no formal complaints concerning the City of Emeryville were received. It is Fire Department's policy that the City Manager would be fully informed about any complaints and subsequent remedies.

ACFD Fire Advisory Commission - The ACFD Fire Advisory Commission meets on a quarterly basis, typically, the third Thursday of February, May, September & November. The City of Emeryville holds a seat on the Commission with an opportunity for an alternate Commissioner as well. The Emeryville City Council appoints the representative to the Commission from among current councilmembers.

INVENTORY

ACFD has been providing the City with complete inventories of each new apparatus purchased throughout the term of the fire services contract.

FACILITIES

Buildings and Real Property - Fire Stations 34 and 35 are owned and maintained by the City of Emeryville. ACFD has worked cooperatively with City staff to establish the annual budget for facility maintenance and capital projects. Day-to-day maintenance is handled by ACFD.

Apparatus and Equipment - Apparatus and equipment within the City are owned by the City of Emeryville. Maintenance of fire apparatus is provided by ACFD mechanics and billed to the City at a rate of \$165.00 per hour plus parts. An inventory of each apparatus, with its associated value, is maintained by ACFD and forwarded to the City of Emeryville as described above.

Payment for Services - The existing contract language specifies that the Department, on a quarterly basis, will provide the City an expenditure breakdown and invoice for current services.

Evidence of Insurance - Staff has reviewed the evidence of insurance and self-insurance certificate that reflects the County of Alameda's self-insured liability and workers compensation policy limits.

DISPATCH

The ACFD's Alameda County Regional Emergency Communications Center (ACRECC), a nationally accredited and distinguished Center of Excellence, has served as the Alameda County regional fire and emergency services (EMS) dispatch center since 2002. County EMS Agency, the Cities of Alameda, Livermore, Pleasanton, and Fremont, as well as Camp Parks, are also participants in ACRECC. The Alameda County's private ambulance provider, Falck Northern California, LLC, is also dispatched out of ACRECC. Dispatching fire, EMS, and ambulance calls from the same center provides for better coordination and quicker response times to emergency incidents.

City paid \$70,000 to City of Oakland for dispatching services in FY 12-13. The chart below summarizes the cost per call for the term of the contracts with ACFD.

Fiscal Year	Cost per call
2013-14	\$32.46
2014-15	\$33.86
2015-16	\$36.69
2016-17	\$38.74
2017-18	\$39.83
2018-19	\$42.07
2019-20	\$42.93
2020-21	\$44.48
2021-22	\$45.40
2022-23	\$46.78

The cost per call for ACRECC is significantly lower than for comparable communication centers, which range from \$40 to \$60 per call. ACFD is continuously working on exploring opportunities for integrating other fire departments into ACRECC with the goal of ensuring high quality, cost-effective fire dispatch services, state of the art emergency medical dispatch, and excellent customer service.