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April 29, 2015

Ms. Jennifer Auletta
Deputy Public Works Director
City of San Leandro
14200 Chapman Road
San Leandro, California 94578

Via Email: jauletta@sanleandro.org

Subject: Special Rate Review for Alameda County Industries

Dear Ms. Auletta,

HF&H Consultants, LLC (HF&H) is pleased to provide our findings to the City of San Leandro from our review the special rate adjustment request resulting from Alameda County Industries' (ACI's) Materials Recovery Facility (MRF) labor issues related to union activities and the City of San Leandro's living wage ordinance. This report is organized into three sections:

1. Background
2. Scope of Work and Limitations
3. Findings and Recommendations

I. BACKGROUND

In February of 2000, the City of San Leandro and ACI entered into a Franchise Agreement (Agreement) to provide solid waste, recyclables, and green waste collection services to businesses and residents. The term of the Agreement ends January 31, 2025.

ACI manages collection services for the cities of Alameda and San Leandro and operates a Material Recover Facility (MRF), located in San Leandro, under a sister company, Alameda County Industries, LLC. In July of 2014, ACI LLC was sued by attorneys representing a class of MRF workers for possible violations of the City's Living Wage Ordinance (effective September 2007). The lawsuit was subsequently settled by the parties and the International Longshore and Warehouse Union (ILWU), Local 6 and ACI began discussions for a collective bargaining agreement. In December of 2014, ACI agreed to hire the MRF workers from the third-party staffing agency, who employed them, and started paying the City's hourly living wage rate. ACI and ILWU are currently negotiating a collective bargaining agreement for the MRF workers.

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The City approved an 11th Amendment to the Agreement which included a 4.01% annual rate adjustment, effective February 1, 2015, and an advance was made of \$1,109,706.74 to ACI from General Fund Reserves with simple interest at 2.5% per annum to be repaid in quarterly installments. The advance will be repaid through the term of the contract with a 2.14% rate increase effective July 1, 2015.

ACI submitted its request for annual rate adjustment for 2015 on March 20, 2015 in accordance with Section 6.2 of the Agreement. Additionally, ACI is requesting a special adjustment (Section 6.4 of the Agreement) related to a significant change in MRF labor costs.

The City of San Leandro engaged HF&H to review ACI's Refuse Rate Index (RRI) request and special rate request for accuracy and reasonableness.

II. SCOPE OF WORK AND LIMITATIONS

Scope of Work

Task 1 – Project Initiation

HF&H met with the City of San Leandro to gain a full understanding of ACI's franchise collection rates to be effective July 1, 2015 to address the following items:

Task 2 – Review the Annual Refuse Rate Index (RRI) Adjustment

HF&H performed the following steps:

- Reviewed the 2015 RRI rate adjustment request submitted by ACI for logical consistency and mathematical accuracy.
- Requested and reviewed several of the prior year's RRI rate adjustments and compare the cost categories for each major expense component for reasonableness and consistency.
- Additionally, we will request supporting documentation from ACI for tonnage data and commodity revenues in order to evaluate the revenue sharing and other allocations between the various ACI entities serving other agencies (Livermore and Alameda) Since ACI had not met its debt covenants there was no revenue share to consider for the 2015 rate adjustment.

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Task 3 –Review of Special Rate Adjustment Request-MRF employee living wage adjustment and MRF refurbishment.

HF&H performed the following steps:

- Reviewed ACI's projected expenses to comply with the SLLWO and to provide full Union pay and benefits to employees for accuracy and reasonableness;
- Requested and reviewed supporting documentation, such as: tonnage reports; labor information, etc.;
- Reviewed allocations between the Cities of San Leandro, Alameda and Livermore for reasonableness; and,
- We determined what rate adjustment is a reasonable for FY 2015/2016 and project the impact on rate adjustments in subsequent contract years anticipating that MRF wages will increase over the next few years.

Task 4 –Provide an Analysis of ACI's Financial Health.

HF&H performed the following steps:

- We obtained ACI's Audited Financial Statements for the previous three years and prepared an analysis of several financial ratios.
- We compared ACI's ratios to those of other companies in the industry of similar size.

Limitations

Our review was substantially different in scope than an examination in accordance with Generally Accepted Auditing Standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Our conclusions are based in part on the review of ACI's projections of its financial data related to the effect of the unionization of the workers at ACI. The final terms of the collective bargaining agreement have not been finalized. There is a potential for loss of tonnage from other cities, which would affect the allocation of costs. Also unknown is the amount to which other cities may or may not agree to provide or contribute financial support to offset ACI's increased costs. The financial impact from the final terms of the union agreement and the final decisions of other cities currently bringing tonnage to ACI may differ from projections and the difference may be significant.

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III. FINDINGS AND RECOMMENDATIONS

ACI's Rate Adjustment Request

ACI submitted its rate adjustment application on March 20, 2015 for rates effective July 1, 2015. The application included a RRI adjustment of 2.05% in accordance with the Agreement between the City of San Leandro and ACI. HF&H reviewed ACI's 2015 RRI calculation and determined the adjustment of 2.05% was in compliance with the Agreement. ACI also requested additional compensation due to the following: 1) an adjustment of 2.14% per Amendment 11; 2) no revenue share adjustment for 2015; and, 3) projected increased labor costs at ACI based on two shifts at union wage and benefit rates. The adjustments as submitted by ACI are shown in **Table 1** below:

Table 1:
ACI Rate Adjustment Requests

	RRI 2015 with Amendment 11 Adjustment	Additional ACI Costs <u>w</u> Profit and City Fees (Two Shifts)	Additional ACI Costs <u>wo</u> Profit and City Fees (Two Shifts)
Total Calculated Incremental Labor Costs at ACI's MRF		\$578,996	\$578,996
ACI Operating Ratio .90		64,333	0
Subtotal ACI Special Request before City Fees		643,329	578,996
City Franchise Fees		71,481	0
Total Special Request for Recyclable Materials Processing		\$714,810	\$578,996
Estimated Revenue Year ending June 30, 2015		\$13,461,809	\$13,461,809
Special Requested Adjustment		5.31%	4.30%
ACI's Refuse Rate Index Request	2.05%	2.05%	2.05%
Recycling Revenue Share - (no adjustment for 2015)	0.00%	0.00%	0.00%
Amendment 11 Adjustment	2.14%	2.14%	2.14%
Rate Percentage Change	4.19%	9.50%	8.49%

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HF&H Review of ACI's Special Rate Adjustment Request

HF&H reviewed the components of, and the supporting documentation for, the Special Rate Adjustment requested by ACI for mathematical accuracy and logical consistency. ACI assumed: two shifts of the employees; supervisor employed by ACI; and, processing employees receiving union wages and benefits. **Table 2** is ACI's calculation of the additional processing costs at its MRF. **Table 3 & 4** show San Leandro's allocated portion of the additional processing costs. **Table 3** includes a calculation for profit for ACI as well as a calculation of City Franchise fees. **Table 4** shows only the increased labor costs attributable to San Leandro and excludes ACI's profit and the City Franchise fees.

Table 2:
ACI's Calculation of MRF Additional Processing Costs

Cost Category	Shift 1	Shift 2	Maint. and Supervisor	Total Incremental Cost 2 Shifts
Regular Wages	\$1,209,122	\$1,047,229	\$73,207	\$2,329,558
Overtime Wages	175,444	151,953	10,622	338,019
Holiday Wages worked	58,481	50,651	3,541	112,673
Holiday Wages Not worked	14,620	12,663	885	28,168
Vacation Wages	28,731	24,885	1,740	55,356
Sick Leave Wages	29,241	25,326	1,770	56,337
Total Wages	\$1,515,640	\$1,312,706	\$91,765	\$2,920,111
Workers Compensation Insurance Premiums	\$216,630	\$187,624	\$13,116	\$417,370
Health & Welfare	556,817	477,272	31,818	1,065,907
Pension/ Retirement Benefits	-	-	-	-
Total Benefits	\$773,447	\$664,896	\$44,934	\$1,483,277
Fica	\$115,946	\$100,422	\$7,020	\$223,388
Fui	1,617	1,386	92	3,095
Sui	13,475	11,550	770	25,795
Total Payroll Taxes	\$131,038	\$113,358	\$7,882	\$252,279
Additional Supervisor			\$136,914	\$136,914
Avoided Staffing Agency Costs*	-\$1,072,343	-\$927,657	-\$64,505	-\$2,064,505
Grand Total Incremental Labor	\$1,347,782	\$1,163,304	\$216,990	\$2,728,076

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Table 3:
ACI's Calculation of Additional Processing Costs Attributable to the City of San Leandro

Total ACI Cost 2 Shifts	\$4,792,581	
Avoided Staffing Agency Costs	<u>-\$2,064,505</u>	
Total Incremental Labor Costs	\$2,728,076	A

San Leandro's Allocation of Incremental Labor Costs (based upon tons processed)	21.2%	\$578,996	A X 21.2% = B
ACI Operating Ratio .90	0.90	\$64,333	B/.90 - B = C
Total San Leandro's Incremental Cost		<u>\$643,329</u>	B+C = D
City Franchise Fee	10.0%	\$71,481	F X 10% = E
Total Adjusted Revenue Requirement		<u>\$714,810</u>	D + E = F
Projected Revenue at Current Rates		\$13,461,809	G
Special Rate Adjustment		5.31%	F/G = % rate increase
Rate Adjustment -RRI		2.05%	
Amendment 11		<u>2.14%</u>	
Combined Rate Adjustment		9.50%	

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Table 4:
ACI's Calculation of Additional Processing Costs Attributable to the City of San Leandro
(Without Profit and City Franchise Fees)

Total ACI Cost 2 Shifts	\$4,792,581	
Avoided Staffing Agency Costs	<u>-\$2,064,505</u>	
Total Incremental Labor Costs	\$2,728,076	A
San Leandro's Allocation of Incremental Labor Costs (based upon tons processed)	21.2% \$578,996	A X 21.2% = B
ACI Operating Ratio .90	<u>\$0</u>	B/.90 - B = C
Total San Leandro's Incremental Cost	\$578,996	B+C = D
City Franchise Fee	<u>\$0</u>	E
Total Adjusted Revenue Requirement	\$578,996	D + E = F
Projected Revenue at Current Rates	\$13,461,809	G
Special Rate Adjustment	4.30%	F/G = % rate increase
Rate Adjustment -RRI	2.05%	
Amendment 11	2.14%	
Combined Rate Adjustment	<u>8.49%</u>	

Further Labor Negotiations

The ILWU and ACI management have been negotiating a collective bargaining agreement. On April 2, 2015 the ILWU and ACI signed a Letter of Understanding (LOU) regarding the ACI MRF workers negotiations for a collective bargaining agreement. As a result of the terms outlined in the LOU: smoothing of wage rates over a five year period; employer contribution to pension plan delayed to year three; and a reduction to the shift differential; ACI was able to present a reduced request to the City of San Leandro. ACI's calculation of incremental costs is \$578,996. **Table 5** shows the wage rate and cost of benefits escalation over the next five years. The final agreement has not been signed therefore there may be other financial impacts upon ACI that are not known at this time.

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Table 5:
Sorter Hourly Rate and Benefits

	Staffing Agency	Current	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020
Hourly Rate	\$9.00	\$14.57	\$15.68	\$16.86	\$18.12	\$19.48	\$20.94
Benefits, Taxes, Insurance	-	\$3.26	\$9.92	\$11.02	\$12.59	\$14.09	\$15.78
Burdened Rate	\$13.91	\$17.83	\$25.60	\$27.88	\$30.71	\$33.57	\$36.72

Allocations of Costs Based on Tons Processed

We noted ACI allocated the additional labor costs only to the three jurisdictions that have franchise agreements with either ACI or its related affiliated company Livermore Sanitation Inc. The three jurisdictions are San Leandro, Alameda, and Livermore. Upon review of the total tons processed, it was noted another related company (Mission Trails) brought material to the ACI MRF for processing. **Table 6** shows the tons processed at ACI for the 12 months ended June 30, 2014:

Table 6:
Summary of Tons Processed at the ACI MRF

Jurisdiction/Company	Tons Processed FY 2013-2014	% of All Tons Processed	% of San Leandro, Alameda and Livermore Tons Processed
City of San Leandro	7,285	17.5%	21.2%
City of Alameda	10,683	25.6%	31.1%
City of Livermore	16,359	39.3%	47.7%
Mission Trails	7,329	17.6%	0.0%
Total	41,656	100.0%	100.0%

We understand ACI does not charge Mission Trails a processing fee nor does Mission Trails share in the commodity revenues. ACI has indicated that commodity revenues from the Mission Trails tonnage offsets the cost to process their tonnage.

Financial Outlook for ACI

HF&H reviewed the Audited Financial Statements for the years ending June 30th 2012, 2013 and 2014 provided by ACI to calculate the following key financial ratios: current ratio (current assets relative to current liabilities), quick ratio (cash and accounts receivable relative to current liabilities), working capital (current assets less current liabilities), debt to equity, current debt to worth, return on assets and profit margin.

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For three of the seven financial ratios examined, ACI's ratios produced a less than favorable measurement than the industry average. The three ratios (indicated in red) are the ratios that best indicate the company's ability, or in ACI's case, the potential inability to meet its day-to-day obligations. Below is a description of each of the ratios and how to interpret them.

- **Current Ratio** – the rough measure of a company's ability to pay its current obligations. The higher the ratio the better.
- **Quick Ratio** – a more conservative measure of a company's ability to pay its current obligations measured by its most liquid assets. The higher the ratio the better.
- **Working Capital** - measure of cash and liquid assets available to fund a company's day-to-day operations. A positive working capital balance is ideal; however, the solid waste industry standard is indicates a 10% negative balance is "normal".
- **Debt to Equity Ratio** - measures the relationship between capital contributed by creditors and that contributed by owners. The lower the positive ratio, the greater the financial stability and borrowing flexibility.
- **Current Debt to Worth** – expresses the relationship between capital contributed by creditors and current capital contributed by owners. The higher the ratio the greater the risk being assumed by creditors. A lower ratio generally indicates greater long – term financial safety.
- **Return on Assets** – measures effectiveness of a company's management in employing the resources available to it.
- **Profit Margin** – measures a company's return on total sales

Table 7 summarizes results of the financial ratio benchmark comparisons performed.

Table 7:
Financial Ratio Analysis Summary

Type of Ratios	Measurement	ACI 06/30/2012	ACI 06/30/2013	ACI 06/30/2014	25MM & Over Industry
Liquidity	Current Ratio	0.57	0.64	0.53	0.90
	Quick Ratio	0.56	0.62	0.52	0.70
	Working Capital	\$ (2,506,297)	\$ (2,063,969)	\$ (6,050,205)	
Capital Structure	Debt to Equity Ratio	0.89	1.86	1.89	3.50
	Current Debt to Worth	0.25	0.22	0.77	0.83
Operating	Return on Assets	8.25%	7.17%	2.89%	7.30%
	Profit Margin	5.07%	6.33%	2.53%	4.50%
# of More Favorable		9			
# of Less Favorable		11			
# of Even		1			

Note: MM = \$ million and red highlighted numbers indicate less than favorable ratios when compared to Industry

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The three liquidity ratios indicate ACI ability to meet current obligations is consistently below the industry average and in FY2014 there was a significant decline in working capital. The ratios support ACI's assertion it is in need of the special rate adjustments; however, based on the three-year history it appears the company has consistently operated with minimal working capital. This practice leaves the company vulnerable if unexpected negative financial events occur.

Summary of City of San Leandro's Range of Options

Although each of the above items may be analyzed independently or in various combinations, it is the opinion of HF&H that the City of San Leandro has a range of options as identified below:

- The City of San Leandro may elect to deny ACI's special rate adjustment request and approve only the RRI based increase per Sections 6.2 and 6.2.B.i of the Agreement.
- The City of San Leandro may consider ACI's special rate adjustment requested amount per the terms stated in the LOU with ACI dated April 2, 2015.
- The City of San Leandro may request the removal of the profit for ACI and /or forego the applicable City of San Leandro franchise fees.

The following two tables show the different rate impacts to a residential ratepayer based on the City of San Leandro allowing ACI to include the additional labor costs at its MRF. The projections for future years were based on the labor rate projections stated in the LOU between the union and ACI. The projected impact is solely related to the labor costs and does not include other adjustments that may occur in those future years.

Table 8:

**Projected Future Rate Impacts to Single Family Residential Service Due to Special Rate Review
(With Profit and City Franchise Fees)**

32 Gallon Residential Service	2015/16	2016/17	2017/18	2018/19	2019/20
Rate Increase (<u>with</u> profit & fees)	5.31%	0.75%	0.77%	1.07%	0.88%
Approx. Monthly Dollar Impact	\$1.39	\$0.22	\$0.23	\$0.33	\$0.28
Approx. Annual Dollar Impact	\$16.71	\$2.58	\$2.73	\$3.95	\$3.37

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Table 9:
Projected Future Rate Impacts to Single Family Residential Service Due to Special Rate Review
(Without Profit and City Franchise Fees)

32 Gallon Residential Service	2015/16	2016/17	2017/18	2018/19	2019/20
Rate Increase (<u>without</u> profit & fees)	4.30%	0.61%	0.63%	0.88%	0.73%
Approx. Monthly Dollar Impact	\$1.13	\$0.17	\$0.18	\$0.27	\$0.23
Approx. Annual Dollar Impact	\$13.54	\$2.09	\$2.21	\$3.20	\$2.73

Survey of Comparable Rates

Attachment 1 shows the results of HF&H's survey of solid waste rates for jurisdictions located throughout Alameda County as of March 4, 2015). We have applied the recommended rate increases specific to each service level for purposes of comparing ACI's rates to other jurisdictions. It should be noted that the comparable jurisdictions will be considering rate increases either July 1, 2015 or January 1, 2016, but they are unknown at this time.

Residential rates for a 30-35 gallon container range from \$18.10/month (Emeryville) to \$51.88/month (Piedmont), while ACI's proposed rate ranges from \$27.33/month to \$28.72/ month. Commercial rates for a 1-yard bin serviced one time per week range from \$86.95/month (Fremont) to \$261.83/month (Castro Valley Sanitary District), while ACI's proposed rate ranges from \$119.83/month to \$125.94/month.

We caution the City that this survey is presented for information only. They should not draw conclusions from this information, because rate comparisons are intrinsically difficult and often misleading. This difficulty results from differences in items such as:

- Services provided by ACI that may not be provided (or only partially provided) to other jurisdictions;
- The terrain in which the service is performed;
- Disposal costs;
- Rate structures (as illustrated in the rate survey where eleven jurisdictions have higher 32-gallon rates than the highest San Leandro's proposed 32-gallon rate; however, only eight jurisdictions have a higher rate for commercial 1 cubic yard bin serviced once per week); and,
- Governmental fees (e.g., franchise fees, vehicle impact fees, etc.)

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Recommendations

Based on the work we performed and the limitations stated in Section II of this report, we recommend the following:

- The City and ACI should develop an understanding of how the MRF costs are going impact the City in the future and document the understanding in an amendment to the franchise agreement. We suggest the following items be addressed:
 - MRF Costs
 - Should the special labor adjustment be converted to a processing cost per ton so that it fluctuates based on tonnage processed versus a flat amount?
 - Should a threshold be established on costs that can be presented to the City in a special rate adjustment request?
 - Develop the methodology of how the labor adjustment for FY15-16 will be adjusted in future years.
- The City should review the final terms and request ACI to provide the financial impact of the ILWU collective bargaining agreement on the projections provided by ACI for FY2015-2016 and determine the financial impact, if any, to the City.
- On an annual basis, the City should request ACI to provide a schedule showing the cost of operating the MRF, net of intercompany transactions and hauling operations for other entities based on the audited financial statements. In order to determine the operational efficiency of the MRF the following metrics are examples of areas that should be reviewed for reasonableness based on prior year activities and industry standards:
 - The processing cost per ton
 - Net processing cost per ton (after including commodity revenue)
 - Tons processed per hour
 - Tons processed per employee
 - General and administrative costs per processed ton
- The City should monitor ACI's financial ratios, especially for FY2015-2016 to see if the rate adjustments from the various agencies caused improvements as expected. HF&H will provide the City a template.
- The City should be aware of the decisions of other cities currently bringing tonnage to ACI and the extent to which they may or may not agree to provide or contribute financial support to offset ACI's increased costs.
- The commodity revenues obtained by ACI should be reviewed annually to verify they continue to offset the processing costs for Mission Trails or any other new sources of tonnages processed by ACI.
- The current provisions for the sharing of commodity revenues should be addressed with the company to eliminate the debt covenant element. The City does not have control over the

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financial decisions made by ACI affecting its debt covenants as well as the other agencies delivering material to the MRF do not have such a provision.

- The City should also review the rate adjustment established in Amendment 11 to determine if the revenue generated is in line with the amount required according to the loan amortization schedule. On an annual basis, the City will need to revisit the adjustment to verify the proper amount is included in the rates.

* * * *

HF&H appreciates this opportunity to work with the City of San Leandro. If you have any questions about this report or would like to discuss it in more detail, please don't hesitate to contact me at (925) 977-6961 or msheehan@hfh-consultants.com.

Sincerely,

HF&H CONSULTANTS, LLC

Marva M. Sheehan, CPA
Vice President

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ATTACHMENT 1

**ALAMEDA COUNTY RATE SURVEY
 (RATES IN EFFECT ON MARCH 4, 2015)**

Jurisdiction	Residential Single - Family				Commercial			
	20-Gal.	30-35 Gal.	60-64 Gal.	90-96 Gal.	1 YD Bin 1X/Week	1YD Bin 3X/Week	3 YD Bin 1X/Week	3 YD Bin 3X/Week
City of San Leandro - Current	\$21.06	\$26.23	\$43.66	\$61.07	\$115.01	\$347.71	\$347.71	\$1,043.12
City of San Leandro - RRI & Amendment 11	4.19%	\$21.94	\$27.33	\$45.49	\$63.63	\$119.83	\$362.28	\$1,086.83
City of San Leandro -with Special Rate Request	9.50%	\$23.06	\$28.72	\$47.81	\$66.87	\$125.94	\$380.74	\$1,142.22
City of San Leandro -with Special Rate Request (with out Profit & City fees)	8.49%	\$22.84	\$28.46	\$47.37	\$66.26	\$124.78	\$377.23	\$1,131.69
City of Alameda	\$28.46	\$35.92	\$59.02	\$82.42	\$136.82	\$418.66	\$410.47	\$1,256.00
City of Albany	\$35.92	\$40.23	\$69.53	\$98.82	\$160.30	\$480.90	\$480.90	\$1,442.70
City of Berkeley	\$23.10	\$36.93	\$73.83	\$110.71	\$147.00	\$414.21	\$406.85	\$1,208.45
City of Dublin	N/A	\$21.10	\$38.75	\$56.40	\$102.35	\$357.99	\$307.05	\$972.09
City of Emeryville	\$10.93	\$18.10	\$36.19	\$54.29	\$107.78	\$323.34	\$323.34	\$970.02
City of Fremont	\$29.89	\$30.51	\$33.39	\$48.93	\$86.95	\$250.10	\$195.45	\$575.58
City of Hayward	\$20.40	\$29.81	\$53.16	\$76.48	\$116.61	\$316.24	\$300.45	\$829.23
City of Livermore	\$19.36	\$28.76	\$53.34	\$86.21	\$116.72	\$364.16	\$350.16	\$1,115.62
City of Newark	\$24.93	\$27.72	\$49.09	\$70.44	\$112.31	\$350.41	\$297.13	\$810.32
City of Oakland ¹	\$32.10	\$36.82	\$67.19	\$102.43	\$194.10	\$582.30	\$462.27	\$1,386.81
City of Piedmont	\$49.45	\$51.88	\$60.57	\$70.97	\$162.69	\$458.61	NA	NA
City of Pleasanton	N/A	\$33.80	N/A	\$41.43	\$205.95	\$467.86	\$467.86	\$1,253.58
City of Union City	\$36.75	\$42.95	\$73.99	\$104.99	\$128.16	\$353.98	\$335.85	\$915.30
Castro Valley Sanitary District	\$23.80	\$36.92	\$64.11	\$91.33	\$261.83	\$785.60	\$696.78	\$1,952.78

Note: Oro Loma Sanitary District is not included in the survey; Oro Loma customers receive bi-weekly recycling service, while all other jurisdictions represented above receive weekly service.

¹ The City of Oakland rates are effective 7/1/2015