



## Novato Fire District Board of Directors

Finance Committee Meeting Agenda

July 18, 2023 at 2:00 pm

Location: Administration Building and Via Zoom

95 Rowland Way, Novato, CA 94945

Website: [www.novatofire.org](http://www.novatofire.org)

ATTENTION: This will be an in-person meeting of the Board of Directors due to the expiration of Executive Order N-29-20 on February 28, 2023, however, any interested member of the public may participate virtually and/or telephonically by utilizing the dial-in information printed on this agenda. If any member of the public has a request for a reasonable modification or accommodation for accessing this meeting due to a disability, they should contact Jennifer Crayne at [jcrayne@novatofire.org](mailto:jcrayne@novatofire.org)

The Finance Committee meeting agenda and all supporting documents are available for public review at 95 Rowland Way, Novato, CA, 72 hours in advance of a scheduled board meeting. A fee will be charged for additional copies of board meeting documents. District facilities and meetings comply with the Americans with Disabilities Act. If special accommodations are needed, please contact the District Administrative Services Manager as soon as possible, but at least 48 hours prior to the meeting.

### ROLL CALL

Director William Davis, Director Bruce Goines

### OPEN TIME FOR PUBLIC EXPRESSION

(Please observe a three-minute time limit.)

This is an opportunity for any member of the public to briefly address the Finance Committee on any matter that does not appear on this agenda. Items that appear to warrant a more lengthy presentation or Committee consideration will be placed on the agenda for discussion at a future meeting.

### CONSENT CALENDAR ITEMS

1. Review of Fire Chief's credit card expenses: May 2023 & June 2023
2. Review of Deputy Fire Chief's credit card expenses: May 2023 & June 2023

### NEW BUSINESS

1. Review Final Draft of the Annual Budget for FY 2023-2024

The Finance Committee will review the final draft of the Annual Budget for FY 2023/2024 and make a recommendation to the full Board of Directors.

#### Zoom Conference Information

Join at Zoom.com

Meeting ID: 232 811 1856

Password: 959595

Join the Zoom meeting and then dial in if you need audio by telephone  
+1 669 900 6833 US (San Jose)

Join by telephone only:

+1 669 900 6833 US (San Jose)

For clarity of discussion, the Public is requested to MUTE except:

1. During Open Time for public expression item
2. Public comment period on agenda items.
3. You may use the "raise hand" zoom feature or press \*9 if connecting only by phone.



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### **INFORMATIONAL ITEMS**

1. Next Finance Committee Meeting is October 17, 2023

### **TENTATIVE AGENDA ITEMS FOR FUTURE MEETINGS**

Committee members may discuss or request future agenda items for Committee consideration.

### **ADJOURNMENT**

## **Consent Calendar Items Section**

Chief Tyler and Deputy Chief McCarthy Credit Card Statements for May and June 2023

**May**

Tyler: Attached

McCarthy: Attached

**June**

Tyler: Attached

McCarthy: No CC activity



WILLIAM TYLER

Account Number: XXXX XXXX XXXX 0907

Billing Questions: 800-367-7576

Website: www.cardaccount.net

Send Billing Inquiries To: Card Service Center, PO Box 569120, Dallas, TX 75356

TIB, N.A. Credit Card Account Statement May 11, 2023

SUMMARY OF ACCOUNT ACTIVITY

Previous Balance	\$0.00
- Payments	\$0.00
- Other Credits	\$0.00
+ Purchases	\$0.00
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$0.00

PAYMENT INFORMATION

New Balance:	\$0.00
Minimum Payment Due:	\$0.00
Payment Due Date:	June 5, 2023

Account Number XXXX XXXX XXXX 0907  
 Credit Limit \$50,000.00  
 Available Credit \$50,000.00  
 Statement Closing Date May 11, 2023  
 Days in Billing Cycle 0

MESSAGES

GREAT NEWS!

We have upgraded the Card Service Center website and online access to your account information. It is better than ever!

Our enhanced site features easier-to-navigate pages, additional payment functionality, and new self-serve account update options. NEW MOBILE APP is also available to manage your card on the go!

The New Site and Mobile App are available NOW! To take advantage of these exciting features go to www.cardaccount.net to download the mobile app or click "ACCOUNTS" and choose "CREDIT CARD ACCOUNTS" to log in now.

Please see reverse side of page 1 for important information.

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2523

TIB, N.A.  
1550 N BROWN RD 150  
LAWRENCEVILLE GA 30043



Account Number: XXXX XXXX XXXX 0907  
 New Balance: \$0.00  
 Minimum Payment Due: \$0.00  
 Payment Due Date: June 5, 2023

Please use enclosed envelope to remit payment.

Amount Enclosed: \$

Indicate name or address change on reverse side and check here.

Make Check Payable to:

CARD SERVICE CENTER  
PO BOX 569100  
DALLAS TEXAS 75356-9100



WILLIAM TYLER 2523  
 NOVATO FIRE PROT DIST  
 95 ROWLAND WAY  
 NOVATO CA 94945-5001





WILLIAM TYLER  
Account Number: XXXX XXXX XXXX 0907

**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
04/26	04/27	24137463M01DQ7FR9	TRADER JOE S #198 NOVATO CA 9308-2041 Admin	\$143.09
05/11	05/11	000000000000COMPC	TOTAL PURCHASES \$143.09	
			TOTAL \$143.09	

*ASSIST DAY flower's*

**INTEREST CHARGE CALCULATION**

Your Annual Percentage Rate (APR) is the annual interest rate on your account

Type of Balance	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Days in Billing Cycle	Interest Charge
Purchases	18.99% (v)	\$0.00	0	\$0.00
Cash Advances	18.99% (v)	\$0.00	0	\$0.00

(v) - variable

To avoid additional interest charges, pay your New Balance in full on or before the Payment Due Date.

Exciting news! Go online today and check out the all-new enhancements to the Card Service Center website. E-statements, additional payment options, links to Preferred Points website, and other helpful sites. Visit us today at [www.cardaccount.net](http://www.cardaccount.net) to enroll your credit card account(s) on the newly enhanced website.

Thank you for the opportunity to serve your credit card needs. Should your future plans include travel, please contact us at 1-800-367-7576



WILLIAM TYLER

Account Number: XXXX XXXX XXXX 0907

Billing Questions: 800-367-7576

Website: www.cardaccount.net

Send Billing Inquiries To: Card Service Center, PO Box 569120, Dallas, TX 75356

TIB, N.A. Credit Card Account Statement
June 9, 2023

SUMMARY OF ACCOUNT ACTIVITY

Table with 2 columns: Description and Amount. Rows include Previous Balance (\$0.00), Payments (\$0.00), Other Credits (\$0.00), Purchases (\$0.00), Cash Advances (\$0.00), Fees Charged (\$0.00), Interest Charged (\$0.00), and New Balance (\$0.00).

PAYMENT INFORMATION

Table with 2 columns: Description and Amount. Rows include New Balance (\$0.00), Minimum Payment Due (\$0.00), and Payment Due Date (July 5, 2023).

Account Number XXXX XXXX XXXX 0907
Credit Limit \$50,000.00
Available Credit \$50,000.00
Statement Closing Date June 9, 2023
Days in Billing Cycle 0

MESSAGES

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Please see reverse side of page 1 for important information.

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7423

TIB, N.A.
1550 N BROWN RD 150
LAWRENCEVILLE GA 30043



Account Number: XXXX XXXX XXXX 0907

New Balance: \$0.00

Minimum Payment Due: \$0.00

Payment Due Date: July 5, 2023

Please use enclosed envelope to remit payment.

Amount Enclosed: \$

Indicate name or address change on reverse side and check here.

Make Check Payable to:

CARD SERVICE CENTER
PO BOX 569100
DALLAS TEXAS 75356-9100



WILLIAM TYLER 7423
NOVATO FIRE PROT DIST
95 ROWLAND WAY
NOVATO CA 94945-5001





WILLIAM TYLER  
Account Number: XXXX XXXX XXXX 0907

**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
05/15	05/15	24692164734J4F0TY	VMO*Vimeo Plus+ 646-490-1679 NY	Do NOT PAY → \$59.95
06/06	06/07	24559304XS66QDXQZ	CALIFORNIA FIRE CHIEFS AS916-9239455 CA	\$800.00 ✓
06/06	06/08	24692164Y30BQWPSB	PANERA BREAD #202214 P NOVATO CA	\$70.54 ✓
06/09	06/09	000000000000COMPC	TOTAL PURCHASES \$930.49	
			TOTAL \$930.49	

**INTEREST CHARGE CALCULATION**

Your Annual Percentage Rate (APR) is the annual interest rate on your account

Type of Balance	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Days in Billing Cycle	Interest Charge
Purchases	19.24% (v)	\$0.00	0	\$0.00
Cash Advances	19.24% (v)	\$0.00	0	\$0.00

(v) - variable

To avoid additional interest charges, pay your New Balance in full on or before the Payment Due Date.

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Thank you for the opportunity to serve your credit card needs. Should your future plans include travel, please contact us at 1-800-367-7576.





GERALD MCCARTHY  
Account Number: XXXX XXXX XXXX 7158

Billing Questions:  
800-367-7576

Website:  
www.cardaccount.net

Send Billing Inquiries To:  
Card Service Center, PO Box 569120, Dallas, TX 75356

TIB, N.A. Credit Card Account Statement  
May 11, 2023

SUMMARY OF ACCOUNT ACTIVITY

Previous Balance	\$0.00
- Payments	\$0.00
- Other Credits	\$0.00
+ Purchases	\$0.00
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$0.00

PAYMENT INFORMATION

New Balance:	\$0.00
Minimum Payment Due:	\$0.00
Payment Due Date:	June 5, 2023

Account Number XXXX XXXX XXXX 7158  
Credit Limit \$10,000.00  
Available Credit \$10,000.00  
Statement Closing Date May 11, 2023  
Days in Billing Cycle 0

MESSAGES

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Please see reverse side of page 1 for important information.

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TIB, N.A.  
1550 N BROWN RD 150  
LAWRENCEVILLE GA 30043



Account Number: XXXX XXXX XXXX 7158  
New Balance: \$0.00  
Minimum Payment Due: \$0.00  
Payment Due Date: June 5, 2023

Please use enclosed envelope to remit payment.

Amount Enclosed: \$

Indicate name or address change on reverse side and check here.

Make Check Payable to:

CARD SERVICE CENTER  
PO BOX 569100  
DALLAS TEXAS 75356-9100

GERALD MCCARTHY 2534  
NOVATO FIRE PROT DIST  
95 ROWLAND WAY  
NOVATO CA 94945-5001





GERALD MCCARTHY  
Account Number: XXXX XXXX XXXX 7158

**TRANSACTIONS**

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
1 04/27	04/30	24692163N31JBPMQ	STARBUCKS STORE 05711 NOVATO CA	\$26.70 ✓
2 05/04	05/05	24692163X2X7A77KH	PEETS 18502 NOVATO CA	\$55.90 ✓
	05/11	000000000000COMPC	TOTAL PURCHASES \$82.60	
			TOTAL \$82.60	

**INTEREST CHARGE CALCULATION**

Your Annual Percentage Rate (APR) is the annual interest rate on your account

Type of Balance	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Days in Billing Cycle	Interest Charge
Purchases	18.99% (v)	\$0.00	0	\$0.00
Cash Advances	18.99% (v)	\$0.00	0	\$0.00

(v) - variable

To avoid additional interest charges, pay your New Balance in full on or before the Payment Due Date.

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## **New Business Section**



# Novato Fire District Annual Budget

Fiscal Year 2023-2024

## Tips for Reading the Novato Fire District Annual Budget

The District operates on a fiscal year from July 1 through June 30. Each year, the Board must adopt a preliminary budget before June 30 to allow the District to spend funds effective July 1 the following fiscal year. A final budget is adopted by the Board by August or September.

The budget consists of the following components:

### Revenues

- Property taxes
- Charges for Services
- Other

### Operating Budget

- Salaries and Benefits
- Services and Supplies
- Debt Service

### Capital Budget

- Apparatus
- Equipment
- Facilities

### Fund Balances

- Assigned Fund Balances – funds already earmarked for specific purposes
- Unassigned Fund Balance – all other remaining funds

The District is comprised of five distinct cost centers or departments. Descriptions of the functions of each department can be found in the budget document preceding each departmental budget. Each department has their own standalone operating budget.

- Emergency Medical Services
- Fire Prevention
- Operations
- Organizational Resources & Support
- Training

The budget document begins with details in a summary style view.

A more detailed and granular budget is found in each of the departmental budgets.

## 2023 / 2024 ANNUAL BUDGET SUMMARY

Revenues (Page 1)	\$ 39,934,016
Operating Budget Expenditures (Pages 2 - 7)	\$ 35,153,427
Inter Governmental Transfers	1,500,000
Capital Budget Expenditures (Page 8)	<u>4,188,700</u>
Total Expenditures	<u>40,842,127</u>
Decreases to Assigned Fund Balances (Page 9)	
Building Facilities	597,500
Apparatus Replacement	2,900,000
EMS Equipment	675,000
Management Info Sys Reserve	496,000
Training Captain Reserve	<u>250,865</u>
Total Decreases to Assigned Fund Balances	4,919,365
(Increase) to Unassigned Fund Balance	<u>(4,011,254)</u>
Total Revenues and Changes to Assigned and Unassigned Fund Balances	<u>\$ 40,842,127</u>

Special Tax 10.89 cents per square foot residential and 16.33 cents per square foot commercial

**2023 / 2024 ANNUAL BUDGET SUMMARY**

	<b>Adopted Budget 2022 / 2023</b>	<b>Proposed Budget 2023 / 2024</b>	<b>Percentage Change</b>
<b><u>Program Expenditures</u></b>			
Emergency Medical Services	\$ 8,762,598	\$ 8,886,112	
Fire Prevention	1,452,149	1,576,368	
Operations	12,411,563	12,643,877	
Organizational Resources & Support	8,953,481	11,008,506	
Training	778,801	1,038,564	
Total Program Expenditures	<u>\$ 32,358,592</u>	<u>\$ 35,153,427</u>	8.64%
<b><u>Summary by Category</u></b>			
Personnel	\$ 26,166,284	\$ 27,690,601	5.83%
Services and Supplies	5,634,725	7,130,064	26.54%
Debt Service	557,583	332,762	-40.32%
Total Summary by Category	<u>\$ 32,358,592</u>	<u>\$ 35,153,427</u>	8.64%
<b><u>Personnel (Allocated Positions)</u></b>			
Full Time	80	82	
<b><u>Revenues</u></b>			
General Funds	<u>\$ 35,105,057</u>	<u>\$ 39,934,016</u>	13.76%
<b><u>Capital Outlay</u></b>			
Emergency Medical Services	\$ -	\$ -	
Fire Prevention	-	-	
Operations	-	-	
Organizational Resources & Support	4,668,500	4,188,700	
Training	-	-	
Total Capital Outlay	<u>\$ 4,668,500</u>	<u>\$ 4,188,700</u>	-10.28%

2023 / 2024 ANNUAL BUDGET REVENUE

Description	Account Code	2014 / 15 Revenue	2015 / 16 Revenue	2016 / 17 Revenue	2017 / 18 Revenue	2018 / 19 Revenue	2019 / 20 Revenue	2020 / 21 Revenue	2021 / 22 Revenue	2022 / 23 Estimated Revenue	2023 / 24 Budgeted Revenue	% of Change Incr (Decr) Last Year
<b>Property Taxes</b>												
Current Secured	9001	\$ 16,628,755	\$ 17,716,148	\$ 18,639,118	\$ 19,609,283	\$ 20,883,172	\$ 21,460,944	\$ 19,407,579	\$ 20,496,486	\$ 21,465,647	\$ 22,678,456	5.6%
Current Unsecured	9002	304,961	306,487	315,561	319,805	331,347	352,069	364,552	366,415	381,966	402,069	
Prior Secured Redemptions	9004	-	-	-	-	-	-	-	-	-	-	
Prior Unsecured	9006	22,714	11,331	12,440	17,750	12,932	13,868	10,910	21,385	21,187	21,187	
Special Assessment	9007	4,953,140	5,104,626	5,234,421	5,397,796	5,579,586	5,806,499	6,019,417	5,981,664	6,524,531	6,889,905	5.6%
Supplemental Assessment Current	9041	428,087	467,117	417,350	434,629	434,258	434,388	419,387	724,072	745,192	745,192	
Supplemental Assessment Unsec	9042	5,623	5,328	5,525	6,234	3,755	16,970	8,052	15,869	26,609	26,609	
Supplemental Assessment Redemp.	9043	12,260	7,480	17,117	7,198	12,765	15,705	13,859	11,498	16,230	16,230	
Novato Hamilton RDA	9045	337,543	496,087	586,997	614,901	621,347	718,007	1,004,575	412,623	1,482,644	1,482,644	
Education Revenue Augm Fund - Redistribution	9046	1,338,491	1,296,419	1,586,286	1,610,724	1,673,825	1,882,786	1,912,610	3,059,327	2,057,007	2,165,271	
Novato Downtown Redevelopment	9047	249,058	629,888	637,662	214,591	180,496	262,083	167,629	184,027	212,290	212,290	
Property Tax Reduction Shift to State	9001	(2,186,500)	(2,326,655)	(2,442,988)	(2,568,558)	(2,708,561)	(2,931,237)	-	-	-	-	
<b>Total Property Taxes</b>		<b>22,094,132</b>	<b>23,714,256</b>	<b>25,009,489</b>	<b>25,664,353</b>	<b>27,024,922</b>	<b>28,032,083</b>	<b>29,328,570</b>	<b>31,273,366</b>	<b>32,933,303</b>	<b>34,639,853</b>	5.2%
<b>Revenue From Use of Money</b>												
Interest	9201	28,330	29,950	55,464	133,664	267,947	383,197	139,051	19,702	156,920	156,920	
Loan Interest	9798	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue From Use of Money</b>		<b>28,330</b>	<b>29,950</b>	<b>55,464</b>	<b>133,664</b>	<b>267,947</b>	<b>383,197</b>	<b>139,051</b>	<b>19,702</b>	<b>156,920</b>	<b>156,920</b>	
<b>Intergovernmental Revenue</b>												
State:												
Home Owners Property Tax Reduction	9280	88,388	86,993	84,983	84,756	84,043	82,915	81,618	80,740	78,954	78,954	
Other State Aid	9367	1,000	129,311	269,012	488,984	833,440	2,245,913	2,995,598	1,534,610	2,641,846	1,800,000	
Federal:												
Grant Received	9419	152	-	57,773	-	-	-	-	-	-	-	
Intergovernmental Transfer to DHCS						(364,540)	(979,989)	(1,227,932)	(701,793)	-	-	
OES Reimbursements	9942	414,107	1,277,761	835,655	1,642,352	583,339	532,053	1,147,131	878,758	292,326	292,326	
<b>Total Intergovernmental Revenue</b>		<b>503,647</b>	<b>1,494,065</b>	<b>1,247,423</b>	<b>2,216,092</b>	<b>1,136,282</b>	<b>1,880,892</b>	<b>2,996,415</b>	<b>1,792,315</b>	<b>3,013,126</b>	<b>2,171,280</b>	
<b>Charges for Services</b>												
CPR Fees	9576	2,220	2,430	2,265	1,290	-	-	-	-	-	-	
GEMT Service Fees	9920	-	-	-	-	-	-	-	-	-	-	
GEMT Revenue	9925	52,322	65,228	52,554	184,334	54,236	(7,437)	60,322	(79,714)	253,637	-	
Outside Agency Ambulance Billing Service	9931	110,972	242,652	290,662	344,424	40,529	-	-	-	-	-	
Novato Ambulance Service Fees	9932	2,192,358	2,093,469	2,556,424	2,380,446	2,995,568	3,033,420	3,041,030	3,238,278	3,138,888	2,900,000	
Plan Checks & Inspection Fees	9935	45,118	52,586	37,813	30,946	33,688	44,304	30,906	50,914	57,660	57,660	
MERA & HazMat Administrative Services	9945	75,637	74,429	58,307	66,081	50,766	-	-	-	-	-	
<b>Total Charges for Services</b>		<b>2,478,627</b>	<b>2,530,794</b>	<b>2,998,025</b>	<b>3,007,521</b>	<b>3,174,787</b>	<b>3,070,287</b>	<b>3,132,258</b>	<b>3,209,478</b>	<b>3,450,185</b>	<b>2,957,660</b>	
<b>Other Revenue</b>												
Parking Lot Rent	9250	30,000	30,000	30,000	30,000	27,500	30,000	30,000	27,100	5,000	5,000	
Donations	9761	-	-	-	-	-	-	-	-	-	-	
COVID-19 Relief Funds	9930	-	-	-	-	-	42,617	(42,617)	-	-	-	
Fire Reports / Ambulance Reports	9933	-	-	-	-	-	-	-	-	-	-	
Impact Fees	9934	32,262	27,862	12,949	-	-	-	-	-	-	-	
Sale of Assets	9936	6,808	8,720	13,864	115,316	-	-	-	-	-	-	
Elections	9938	300	900	600	1,000	500	600	-	-	-	-	
Measure C - Core fund reimbursement									(624,046)	-	-	
In Lieu Housing	9483	-	3,300	3,300	3,302	3,303	3,310	3,315	-	3,303	3,303	
Other Refunds / Reimbursements	9940	1,671	7,253	923	5,058	75,880	113,924	232,928	1,056,344	77,418	-	
<b>Total Other Revenue</b>		<b>71,041</b>	<b>78,035</b>	<b>61,636</b>	<b>154,676</b>	<b>107,183</b>	<b>190,451</b>	<b>223,626</b>	<b>462,728</b>	<b>85,721</b>	<b>8,303</b>	
<b>Total Revenue</b>		<b>\$ 25,175,777</b>	<b>\$ 27,847,100</b>	<b>\$ 29,372,037</b>	<b>\$ 31,176,306</b>	<b>\$ 31,711,121</b>	<b>\$ 33,556,910</b>	<b>\$ 35,819,920</b>	<b>\$ 36,757,589</b>	<b>\$ 39,639,255</b>	<b>\$ 39,934,016</b>	
Percentage Change From Prior Year (Total Property Taxes)		2.47%	7.33%	5.46%	2.62%	5.30%	3.73%	4.63%	6.63%	5.31%	5.18%	
Percentage Change From Prior Year (Net Tax Revenue)		4.88%	6.39%	5.16%	5.11%	6.56%	2.02%	4.69%	5.49%	4.69%	5.62%	
Percentage Change From Prior Year (Total Revenue)		1.26%	10.61%	5.48%	6.14%	1.72%	5.82%	6.74%	2.62%	7.84%	0.74%	



**Novato Fire Protection District  
Summary of Operating Program Budgets  
Fiscal Year 2023 / 2024**

Description	Emergency Medical Services 9305		Fire Prevention 9306		Operations 9307		Organizational Resources & Support 9308		Training 9313		Grand Total	
	Estimated	Proposed	Estimated	Proposed	Estimated	Proposed	Estimated	Proposed	Estimated	Proposed	Estimated	Proposed
	2022 / 23	2023 / 24	2022 / 23	2023 / 24	2022 / 23	2023 / 24	2022 / 23	2023 / 24	2022 / 23	2023 / 24	2022 / 23	2023 / 24
Salaries and Fringe Benefits	\$ 7,653,443	\$ 8,411,002	\$ 968,894	\$ 1,294,093	\$ 11,773,179	\$ 12,094,577	\$ 3,931,917	\$ 4,952,165	\$ 549,391	\$ 938,764	\$ 24,876,824	\$ 27,690,601
Services and Supplies	387,738	475,110	133,047	282,275	218,485	549,300	4,042,888	5,723,579	48,876	99,800	4,831,034	7,130,064
Debt Service	-	-	-	-	-	-	557,622	332,762	-	-	557,622	332,762
<b>Total Operating Budgets</b>	<b>\$ 8,041,181</b>	<b>\$ 8,886,112</b>	<b>\$ 1,101,941</b>	<b>\$ 1,576,368</b>	<b>\$ 11,991,664</b>	<b>\$ 12,643,877</b>	<b>\$ 8,532,427</b>	<b>\$ 11,008,506</b>	<b>\$ 598,267</b>	<b>\$ 1,038,564</b>	<b>\$ 30,265,480</b>	<b>\$ 35,153,427</b>

**Novato Fire Protection District  
Operating Program Budgets  
Fiscal Year 2023 / 2024**

Description	Account Code	Emergency Medical Services 9305		Fire Prevention 9306		Operations 9307		Organizational Resources & Support 9308		Training 9313		Grand Total	
		Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24
<b>SALARIES AND FRINGE BENEFITS</b>													
<b>Salaries</b>													
Regular Staff Salaries	1003	\$ 3,471,748	\$ 3,792,702	\$ 526,703	\$ 677,233	\$ 4,979,086	\$ 5,230,277	\$ 1,132,565	\$ 1,447,121	\$ 282,515	\$ 537,564	\$ 10,392,617	\$ 11,684,897
Director Fees	1022	-	-	-	-	-	-	25,371	24,000	-	-	25,371	24,000
<b>Sub-total Salaries</b>		<b>3,471,748</b>	<b>3,792,702</b>	<b>526,703</b>	<b>677,233</b>	<b>4,979,086</b>	<b>5,230,277</b>	<b>1,157,936</b>	<b>1,471,121</b>	<b>282,515</b>	<b>537,564</b>	<b>10,417,988</b>	<b>11,708,897</b>
<b>Premium Pay</b>													
CTO Pay	1019	177,812	240,000	4,692	3,000	472,194	428,800	32,455	43,900	19,037	10,000	706,190	725,700
Overtime - Callback	1020	1,280,283	1,385,000	41,867	34,000	1,980,334	2,041,000	11,267	12,000	53,147	72,000	3,366,898	3,544,000
Out of Class Pay	1021	317	5,000	808	-	7,129	7,000	-	-	-	-	8,254	12,000
Response Pay	1023	406	1,000	2,005	2,000	2,808	3,000	-	-	1,751	1,000	6,970	7,000
Vacation Pay	1025	61,656	74,000	45,450	16,000	300,744	198,000	74,550	30,000	10,000	12,000	492,400	330,000
Education Incentive	1026	11,340	24,300	2,171	3,600	25,829	31,500	-	-	771	1,200	40,111	60,600
<b>Sub-total Premium Pay</b>		<b>1,531,814</b>	<b>1,729,300</b>	<b>96,993</b>	<b>58,600</b>	<b>2,789,038</b>	<b>2,709,300</b>	<b>118,272</b>	<b>85,900</b>	<b>84,706</b>	<b>96,200</b>	<b>4,620,823</b>	<b>4,679,300</b>
<b>Fringe Benefits</b>													
Retirement	1402	1,530,013	1,749,000	188,053	342,000	2,400,603	2,555,000	337,971	420,000	108,107	202,000	4,564,747	5,268,000
FICA Medicare	1404	74,894	83,700	8,991	11,900	103,859	112,800	38,203	24,400	5,317	7,400	231,264	240,200
Life Insurance	1502	-	6,500	-	1,500	-	8,500	21,857	2,500	27	1,000	21,884	20,000
Dental Insurance	1510	87,338	70,000	9,796	13,000	117,984	100,000	24,674	27,000	4,284	7,000	244,076	217,000
Flexible Savings Account	1512	-	-	-	-	-	-	2,794	-	-	-	2,794	-
Health Insurance	1513	848,174	827,300	98,601	145,200	1,133,530	1,093,600	1,033,412	1,299,900	57,399	71,400	3,171,116	3,437,400
Vision Plan	1514	6,213	6,000	666	1,000	7,993	8,000	1,672	2,500	290	1,000	16,834	18,500
Admin Allowance	1517	1,710	1,800	1,457	1,800	2,486	1,800	13,038	12,600	-	-	18,691	18,000
Workers' Comp	1701	-	-	-	-	788	-	1,103,106	1,510,944	-	-	1,103,894	1,510,944
Unemployment Insurance	1702	-	-	-	-	-	-	967	-	-	-	967	-
Physicals	1703	-	-	-	-	-	-	10,126	25,000	-	-	10,126	25,000
Sick Leave Buyback	1704	6,472	-	-	-	44,450	71,000	-	-	-	-	50,922	71,000
Admin Leave	1705	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Compensation	1706	95,067	144,700	37,634	41,860	193,362	204,300	66,746	70,300	6,746	15,200	399,555	476,360
<b>Sub-total Fringe Benefits</b>		<b>2,649,881</b>	<b>2,889,000</b>	<b>345,198</b>	<b>558,260</b>	<b>4,005,055</b>	<b>4,155,000</b>	<b>2,654,566</b>	<b>3,395,144</b>	<b>182,170</b>	<b>305,000</b>	<b>9,836,870</b>	<b>11,302,404</b>
<b>Total Salaries and Fringe Benefits</b>		<b>\$ 7,653,443</b>	<b>\$ 8,411,002</b>	<b>\$ 968,894</b>	<b>\$ 1,294,093</b>	<b>\$ 11,773,179</b>	<b>\$ 12,094,577</b>	<b>\$ 3,931,917</b>	<b>\$ 4,952,165</b>	<b>\$ 549,391</b>	<b>\$ 938,764</b>	<b>\$ 24,876,824</b>	<b>\$ 27,690,601</b>

**Novato Fire Protection District  
Operating Program Budgets  
Fiscal Year 2023 / 2024**

Description	Account Code	Emergency Medical Services 9305		Fire Prevention 9306		Operations 9307		Organizational Resources & Support 9308		Training 9313		Grand Total	
		Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24
<b>SERVICES AND SUPPLIES</b>													
<b>Clothing &amp; Personal Supplies</b>													
Services & Supplies	2000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,818	\$ -	\$ -	\$ -	\$ 11,818	\$ -
Cal-OSHA Requirements	2020	\$ -	\$ -	\$ -	\$ -	\$ 120,643	\$ 457,800	\$ -	\$ -	\$ -	\$ -	\$ 120,643	\$ 457,800
Clothing	2021	-	1,140	-	-	-	-	1,402	3,000	-	-	1,402	4,140
<b>Sub-total Clothing &amp; Personal Supplies</b>		<b>-</b>	<b>1,140</b>	<b>-</b>	<b>-</b>	<b>120,643</b>	<b>457,800</b>	<b>13,220</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>133,863</b>	<b>461,940</b>
<b>Medical</b>													
COVID-19 Expenses	2023	-	-	-	-	-	-	2,143	-	-	-	2,143	-
First Aid Supplies	2024	159,107	194,000	-	-	-	-	1,581	-	-	-	160,688	194,000
Oxygen	2025	7,260	6,840	-	-	-	-	-	-	-	-	7,260	6,840
<b>Sub-total Medical</b>		<b>166,367</b>	<b>200,840</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,724</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>170,091</b>	<b>200,840</b>
<b>Small Tools &amp; Instruments</b>													
Investigative Tools	2026	-	-	1,509	2,000	-	-	-	-	-	-	1,509	2,000
Tool Replacement	2027	-	-	-	-	82	-	1,701	10,000	-	-	1,783	10,000
<b>Sub-total Small Tools &amp; Instruments</b>		<b>-</b>	<b>-</b>	<b>1,509</b>	<b>2,000</b>	<b>82</b>	<b>-</b>	<b>1,701</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>3,292</b>	<b>12,000</b>
<b>District Special Expense</b>													
Board Expense	2028	-	-	-	-	-	-	4,967	17,000	-	-	4,967	17,000
Advertising	2029	-	-	-	50,000	-	-	22,635	20,200	-	-	22,635	70,200
Outside Assistance	2034	134,003	167,350	-	-	15,378	11,000	98,483	150,000	-	-	247,864	328,350
EMS Certification	2036	-	-	-	-	-	-	-	-	-	-	-	-
CPR Materials	2038	-	-	-	-	-	-	-	-	-	-	-	-
Schools and Seminars	2039	-	-	15,957	8,900	-	-	1,516	5,700	37,181	83,700	54,654	98,300
Training Aids and Materials	2040	19,369	10,600	25,786	17,000	379	-	(1,014)	-	11,125	15,000	55,645	42,600
Food	2041	-	-	-	-	51	-	22,214	50,000	-	-	22,265	50,000
Extinguishing Agents	2042	-	-	-	-	-	7,500	115	-	-	-	115	7,500
Conferences & Meetings	2049	7,719	16,500	3,879	4,600	-	-	13,737	28,500	-	-	25,335	49,600
Equipment Testing	2050	-	-	-	-	-	-	126,762	52,500	-	-	126,762	52,500
Election Expense	2129	-	-	-	-	-	-	286	-	-	-	286	-
Books & Periodicals	2131	317	1,535	580	3,250	-	-	107	500	44	1,100	1,048	6,385
Document Reproduction	2137	-	-	-	-	-	-	4,162	4,000	-	-	4,162	4,000
Computer Supplies	2141	-	7,200	7,155	6,000	-	-	38,459	144,200	-	-	45,614	157,400
Computer System Software	2151	27,257	26,400	871	2,300	-	-	106,300	205,100	-	-	134,428	233,800
Computer System Maintenance	2164	-	-	-	-	-	-	117,034	383,800	-	-	117,034	383,800
Hazardous Materials Prog	2262	-	-	-	-	-	-	11,883	10,000	-	-	11,883	10,000
Property Tax Fee	2269	-	-	-	-	-	-	367,248	338,125	-	-	367,248	338,125
Empl Service & Recog	2273	-	1,200	-	-	-	-	16,997	365,000	-	-	16,997	366,200
Central Dispatch	2528	-	-	-	-	-	-	576,429	578,000	-	-	576,429	578,000
Emergency Operations Center	2530	-	-	-	-	-	-	4,416	37,500	-	-	4,416	37,500
Marin Emergency Radio Authority	2533	-	-	-	-	-	-	144,588	181,000	-	-	144,588	181,000
Radio & MDC Maintenance	2537	-	-	-	-	74	-	6,133	265,250	-	-	6,207	265,250
Tablet Command	2539	-	-	-	-	-	-	45,020	32,000	-	-	45,020	32,000
<b>Sub-total District Special Expense</b>		<b>188,665</b>	<b>230,785</b>	<b>54,228</b>	<b>92,050</b>	<b>15,882</b>	<b>18,500</b>	<b>1,728,477</b>	<b>2,868,375</b>	<b>48,350</b>	<b>99,800</b>	<b>2,035,602</b>	<b>3,309,510</b>

Novato Fire Protection District  
Operating Program Budgets  
Fiscal Year 2023 / 2024

Description	Account Code	Emergency Medical Services 9305		Fire Prevention 9306		Operations 9307		Organizational Resources & Support 9308		Training 9313		Grand Total	
		Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24
<b>SERVICES AND SUPPLIES</b>													
<b>Insurance</b>													
Liability & Property	2059	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,553	\$ 230,000	\$ -	\$ -	\$ 205,553	\$ 230,000
<b>Sub-total Insurance</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>205,553</b>	<b>230,000</b>	<b>-</b>	<b>-</b>	<b>205,553</b>	<b>230,000</b>
<b>Maintenance Repair</b>													
School and Seminars	2074	-	-	-	-	-	-	2,628	5,000	-	-	2,628	5,000
<b>Sub-total Maintenance Repair</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,628</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>2,628</b>	<b>5,000</b>
<b>Apparatus Maintenance &amp; Repair</b>													
Parts & Outside Labor	2087	-	-	-	-	169	-	250,920	300,000	-	-	251,089	300,000
Shop Supplies	2088	75	-	-	-	-	-	15,716	5,000	-	-	15,791	5,000
Special Fire Equipment & Supplies	2268	-	-	-	3,000	79,160	73,000	1,351	-	-	-	80,511	76,000
<b>Sub-total Apparatus Maintenance &amp; Repair</b>		<b>75</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>79,329</b>	<b>73,000</b>	<b>267,987</b>	<b>305,000</b>	<b>-</b>	<b>-</b>	<b>347,391</b>	<b>381,000</b>
<b>Fuel &amp; Oil</b>													
Gas, Oil & Grease Vehicles	2501	-	-	-	-	2,320	-	217,686	223,800	-	-	220,006	223,800
Out of County Logistics	2510	-	-	-	-	-	-	7,335	10,000	-	-	7,335	10,000
<b>Sub-total Fuel &amp; Oil</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,320</b>	<b>-</b>	<b>225,021</b>	<b>233,800</b>	<b>-</b>	<b>-</b>	<b>227,341</b>	<b>233,800</b>
<b>Professional Services</b>													
Litigation Settlement	2710	-	-	-	-	-	-	325,714	-	-	-	325,714	-
Legal Fees	2713	-	-	-	-	-	-	210,136	300,000	-	-	210,136	300,000
Audit & Accounting Fees	2717	-	11,400	-	-	-	-	31,747	33,525	-	-	31,747	44,925
Consulting Fees	2718	-	-	20,804	103,100	-	-	92,161	137,320	-	-	112,965	240,420
<b>Sub-total Professional Services</b>		<b>-</b>	<b>11,400</b>	<b>20,804</b>	<b>103,100</b>	<b>-</b>	<b>-</b>	<b>659,758</b>	<b>470,845</b>	<b>-</b>	<b>-</b>	<b>680,562</b>	<b>585,345</b>
<b>Utilities</b>													
Water	2731	-	-	-	-	-	-	30,499	39,848	-	-	30,499	39,848
Electricity	2732	-	-	-	-	-	-	159,822	166,980	-	-	159,822	166,980
Garbage	2736	-	-	-	-	-	-	23,442	37,191	-	-	23,442	37,191
Sewage	2737	-	-	-	-	-	-	34,893	33,206	-	-	34,893	33,206
Telephone System	2738	-	-	-	-	-	-	108,019	166,900	-	-	108,019	166,900
<b>Sub-total Utilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>356,675</b>	<b>444,125</b>	<b>-</b>	<b>-</b>	<b>356,675</b>	<b>444,125</b>
<b>Structure &amp; Grounds Maintenance</b>													
Facilities Prevent Maintenance	2396	-	-	-	-	229	-	101,800	200,199	-	-	102,029	200,199
Facilities Projects	2397	-	-	-	-	-	-	162,629	644,500	-	-	162,629	644,500
Facilities Repairs	2398	30,572	19,300	-	-	-	-	168,682	133,500	332	-	199,586	152,800
Station Supplies	2399	-	-	-	-	-	-	27,340	30,000	-	-	27,340	30,000
Hydrants	2400	-	-	16,780	18,000	-	-	-	-	-	-	16,780	18,000
<b>Sub-total Structure &amp; Grounds Maintenance</b>		<b>30,572</b>	<b>19,300</b>	<b>16,780</b>	<b>18,000</b>	<b>229</b>	<b>-</b>	<b>460,451</b>	<b>1,008,199</b>	<b>332</b>	<b>-</b>	<b>508,364</b>	<b>1,045,499</b>

Novato Fire Protection District  
Operating Program Budgets  
Fiscal Year 2023 / 2024

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		Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24
<b>SERVICES AND SUPPLIES</b>													
<b>Memberships</b>													
Memberships	2401	\$ 238	\$ 2,445	\$ 2,034	\$ 13,025	\$ -	\$ -	\$ 25,887	\$ 47,835	\$ -	\$ -	\$ 28,159	\$ 63,305
<b>Sub-total Memberships</b>		<b>238</b>	<b>2,445</b>	<b>2,034</b>	<b>13,025</b>	<b>-</b>	<b>-</b>	<b>25,887</b>	<b>47,835</b>	<b>-</b>	<b>-</b>	<b>28,159</b>	<b>63,305</b>
<b>Office Expense</b>													
Payroll Service Charge	2406	-	-	-	-	-	-	55,256	47,000	-	-	55,256	47,000
Office Supplies	2407	1,821	9,200	212	1,100	-	-	36,550	50,400	194	-	38,777	60,700
<b>Sub-total Office Expense</b>		<b>1,821</b>	<b>9,200</b>	<b>212</b>	<b>1,100</b>	<b>-</b>	<b>-</b>	<b>91,806</b>	<b>97,400</b>	<b>194</b>	<b>-</b>	<b>94,033</b>	<b>107,700</b>
<b>Miscellaneous Expense</b>													
Vegetation Mgmt	2121	-	-	37,480	50,000	-	-	-	-	-	-	37,480	50,000
<b>Sub-total Miscellaneous Expense</b>		<b>-</b>	<b>-</b>	<b>37,480</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,480</b>	<b>50,000</b>
<b>Total Services and Supplies</b>		<b>\$ 387,738</b>	<b>\$ 475,110</b>	<b>\$ 133,047</b>	<b>\$ 282,275</b>	<b>\$ 218,485</b>	<b>\$ 549,300</b>	<b>\$ 4,042,888</b>	<b>\$ 5,723,579</b>	<b>\$ 48,876</b>	<b>\$ 99,800</b>	<b>\$ 4,831,034</b>	<b>\$ 7,130,064</b>

Novato Fire Protection District  
Operating Program Budgets  
Fiscal Year 2023 / 2024

Description	Account Code	Emergency Medical Services 9305		Fire Prevention 9306		Operations 9307		Organizational Resources & Support 9308		Training 9313		Grand Total		
		Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	
<b>Debt Service</b>														
Debt Service - Principal Payments	3301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 540,650	\$ 325,000	\$ -	\$ -	\$ 540,650	\$ 325,000
Debt Service - Interest Payments	3302	-	-	-	-	-	-	-	16,972	7,762	-	-	16,972	7,762
<b>Total Debt Service</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 557,622</b>	<b>\$ 332,762</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 557,622</b>	<b>\$ 332,762</b>
<b>Summary</b>														
Total Salaries and Fringe Benefits		\$ 7,653,443	\$ 8,411,002	\$ 968,894	\$ 1,294,093	\$ 11,773,179	\$ 12,094,577	\$ 3,931,917	\$ 4,952,165	\$ 549,391	\$ 938,764	\$ 24,876,824	\$ 27,690,601	
Total Services and Supplies		387,738	475,110	133,047	282,275	218,485	549,300	4,042,888	5,723,579	48,876	99,800	4,831,034	7,130,064	
Total Debt Service		-	-	-	-	-	-	557,622	332,762	-	-	557,622	332,762	
<b>Grand Total</b>		<b>\$ 8,041,181</b>	<b>\$ 8,886,112</b>	<b>\$ 1,101,941</b>	<b>\$ 1,576,368</b>	<b>\$ 11,991,664</b>	<b>\$ 12,643,877</b>	<b>\$ 8,532,427</b>	<b>\$ 11,008,506</b>	<b>\$ 598,267</b>	<b>\$ 1,038,564</b>	<b>\$ 30,265,480</b>	<b>\$ 35,153,427</b>	

Novato Fire Protection District  
Operating Program Budgets  
Fiscal Year 2023 / 2024

Description	Account Code	Emergency Medical Services 9305		Fire Prevention 9306		Operations 9307		Organizational Resources & Support 9308		Training 9313		Grand Total	
		Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24
Building Facilities	4048	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 311,918	\$ 800,000	\$ -	\$ -	\$ 311,918	\$ 800,000
EMS Equipment	4810	-	-	-	-	-	-	-	-	-	-	-	-
Fire Suppression Equipment	4815	-	-	-	-	-	-	\$ 82,850	2,325,000	-	-	82,850	2,325,000
Exercise Equipment	4818	-	-	-	-	-	-	\$ 23,570	33,700	-	-	23,570	33,700
Ambulances	4820	-	-	-	-	-	-	-	575,000	-	-	-	575,000
Communication & Computers & Equipment	4834	-	-	-	-	-	-	-	8,000	-	-	-	8,000
Data Processing - Computers & Equipment	4880	-	-	-	-	-	-	\$ 5,403	447,000	-	-	5,403	447,000
<b>Total Capital Outlay</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 423,741</b>	<b>\$ 4,188,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 423,741</b>	<b>\$ 4,188,700</b>

Novato Fire Protection District  
Operating Program Budgets  
Fiscal Year 2023 / 2024

Account Code	Emergency Medical Services 9305		Fire Prevention 9306		Operations 9307		Organizational Resources & Support 9308		Training 9313		Grand Total		
	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	Estimated 2022 / 23	Proposed 2023 / 24	
<b>COMMITTED FUND BALANCES</b>													
Rainy Day Fund	6810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,585,870	\$ 5,071,552	\$ -	\$ -	\$ 4,585,870	\$ 5,071,552
<b>ASSIGNED FUND BALANCES</b>													
EMS Capital Equipment Reserve	6981	-	-	-	-	-	-	205,500	-	-	-	205,500	-
Unemployment Insurance Reserve	6983	-	-	-	-	-	-	140,400	93,600	-	-	140,400	93,600
Apparatus Replacement	6984	-	-	-	-	-	-	1,835,000	4,640,000	-	-	1,835,000	4,640,000
Facility Capital Improvement	6985	-	-	-	-	-	-	4,366,900	4,700,000	-	-	4,366,900	4,700,000
Management Info Sys Reserve	6986	-	-	-	-	-	-	189,500	1,151,500	-	-	189,500	1,151,500
Workers Comp Fund Reserve	6992	-	-	-	-	-	-	1,024,000	1,022,400	-	-	1,024,000	1,022,400
Protective Equipment Reserve	6996	-	-	-	-	-	-	250,000	481,800	-	-	250,000	481,800
Compensated Absences	6999	-	-	-	-	-	-	1,242,493	1,258,038	-	-	1,242,493	1,258,038
Retirement Unfunded Liability	6987	-	-	-	-	-	-	3,500,000	4,440,000	-	-	3,500,000	4,440,000
Retiree Health Benefits Reserve	6993	-	-	-	-	-	-	2,464,570	1,591,352	-	-	2,464,570	1,591,352
Training Captain Pilot Program	6990	-	-	-	-	-	-	1,187,500	1,187,500	-	-	1,187,500	1,187,500
Infrastructure Improvement Implementation		-	-	-	-	-	-	-	1,400,000	-	-	-	1,400,000
Fire-based Dispatch		-	-	-	-	-	-	-	581,162	-	-	-	581,162
PP-GEMT-IGT		-	-	-	-	-	-	-	600,000	-	-	-	600,000
<b>Total Assigned Fund Balances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,405,863</b>	<b>23,147,352</b>	<b>-</b>	<b>-</b>	<b>16,405,863</b>	<b>23,147,352</b>
<b>Total Committed and Assigned Fund Balances</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,991,733</b>	<b>\$ 28,218,904</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,991,733</b>	<b>\$ 28,218,904</b>



Division	Account Code	Description	Amount
9305	1003	<b>Regular Staff Salaries</b>	\$ 3,792,702
		Base salaries as designated by 2021/25 Memorandum of Understanding with Novato Professional Firefighters Association (NPFA), 2020/25 MOU with Novato Fire Chief Officers' Association (NFCOA) and 2021/25 MOU with Non-Sworn Administrative Staff (NSAS). (1 Battalion Chief, 27 Medics and 1 EMS Billing Analyst)	3,792,702
9305	1019	<b>CTO Pay</b>	\$ 240,000
		A. As per District policy, CTO is reconciled at 96 hours per year.	240,000
9305	1020	<b>Overtime - Callback</b>	\$ 1,385,000
		A. Overtime pay is paid to uniformed personnel called back to shift duty when authorized by the Fire Chief or his designated representative, in order to maintain minimum staffing or due to unusual emergencies at time and one-half of the base rate.	1,385,000
9305	1021	<b>Out of Class Pay</b>	\$ 5,000
		A. Out of class pay for working outside of regular classification on regular shift	3,000
		B. Acting Fire Chief pay	2,000
9305	1023	<b>Response Pay</b>	\$ 1,000
		Emergency Response Pay	1,000
9305	1025	<b>Vacation Pay</b>	\$ 74,000
		A. Employees may cash out up to 50% of accrued vacation payable on June 30	74,000
9305	1026	<b>Education Incentive</b>	\$ 24,300
		MOU Education Incentives	24,300
9305	1402	<b>Retirement</b>	\$ 1,749,000
		A. Funds for employee retirement contributions including Safety employer contribution of Tier 1 50.11%, Tier 2 54.83%, Tier 3 41.07%, Tier 3A 37.49% and non-safety employer contribution of 19.91% and education incentives to maximum 5%.	1,715,000
		B. Retirement on vacation cash out	34,000
9305	1404	<b>FICA Medicare</b>	\$ 83,700
		A. The District pays 1.45% to the Federal Government for its portion of FICA Medicare for all new employees hired after 6/1/86.	59,000

## Emergency Medical Services

Division	Account Code	Description	Amount
		B. Medicare on overtime and CTO on retirement	23,600
		C. Medicare on vacation cash out	1,100
9305	1502	<b><u>Life Insurance</u></b>	\$ 6,500
		The District contributes a maximum of \$12 per month per employee for members of the Firefighters Bargaining Group. The District pays \$12 or 50% whichever is greater of the life insurance premium for Director of EMS-B/C.	6,500
9305	1510	<b><u>Dental Insurance</u></b>	\$ 70,000
		The District pays 100% of the dental insurance premium for all employees. Estimated 5% increase in premiums	70,000
9305	1513	<b><u>Health Insurance</u></b>	\$ 827,300
		A. Effective 1/1/2024 estimated 10% increase. The District pays supplemental benefit allowance caps of 80% of Kaiser.	360,000
		B. Effective 1/1/2024 estimated 10% increase. The District pays 83.29% of medical insurance premiums for retirees with dependent coverage; 100% for retirees with no dependent coverage; maximum paid coverage for retired B/C 100% of Family Kaiser Plan.	380,000
		C. Retiree health savings plan	87,300
9305	1514	<b><u>Vision Plan</u></b>	\$ 6,000
		The District pays 100% of the vision insurance premium for all employees. Estimated 5% increase in premiums	6,000
9305	1517	<b><u>Admin Allowance</u></b>	\$ 1,800
		Disability insurance allowance for non safety employees	1,800
9305	1704	<b><u>Sick Leave Buyback</u></b>	\$ -
9305	1706	<b><u>Deferred Compensation</u></b>	\$ 144,700
		A. Per Memorandum of Understanding with Novato Professional Firefighters Association and Memorandum of Understanding with Battalion Chief Officers Association, the District will contribute up to \$100 per month dollar for dollar match toward an employee's deferred compensation plan. Per Compensation and Benefits Agreement with Professional Management and Administrative Support Staff, the District will contribute up to \$150 per month dollar for dollar match toward an employee's deferred compensation plan.	35,400

Division	Account Code	Description	Amount
		B. Sick leave incentive paid quarterly into deferred compensation plan when sick leave is not used during a calendar quarter.	46,900
		C. Allowance for employees not participating in group medical	50,400
		D. Education incentive deferred compensation.	12,000
<b>9305</b>	<b>2021</b>	<b>Clothing</b>	<b>\$ 1,140</b>
		A. Polo shirts and soft shell jackets	500
		B. Sonoma Design Embroidery	500
		C. NFD patches for new employees - 2 patches (at \$3.50) per new employee (20 employees annually)	140
<b>9305</b>	<b>2024</b>	<b>First Aid Supplies</b>	<b>\$ 194,000</b>
		A. Infection control supplies	2,800
		B. ALS/BLS supplies	26,500
		C. ALS/BLS electrodes	4,300
		D. Gloves	7,600
		E. Glucometer Test Strips	1,200
		F. New EMS equipment bags	13,000
		G. Medications	26,000
		H. Fluids	2,550
		I. IV tubing	6,250
		J. IV start kits/Needleless Equip	10,000
		K. Replacement equipment	1,200
		L. Disposable Linen	27,000
		M. EZ IO Needles	6,100
		N. Replace 3 Gurney Batteries	1,400
		O. Replace 2 Suction Units	600
		P. NarcBox (new equipment + software + install)	49,500
		Q. Breezy Blue - Disinfection units x 2 (apparatus + stations)	7,000
		R. Pediatric Restraint Sytems	1,000
<b>9305</b>	<b>2025</b>	<b>Oxygen</b>	<b>\$ 6,840</b>
		A. Delivery & refill oxygen	6,000
		B. Gauges/fittings	140
		C. Demand Valves/Regulators	400
		D. Hydrostatic testing	300

## Emergency Medical Services

Division	Account Code	Description	Amount
9305	2034	<b>Outside Assistance</b>	\$ 167,350
		A. Sacramento Metro GEMT fee	1,500
		B. ECS Images (scanning EOB)	3,500
		C. Flu vac	2,300
		D. Copying - protocol books	1,900
		E. EMS Educator	51,500
		F. Maintenance and repair of exercise equipment	3,850
		G. CQI Coordinator	28,800
		H. Novato Fire FTE biller (\$1,230.76 per week x 52 weeks) inflation adjustment	64,000
		I. EMS billing rate study	10,000
9305	2040	<b>Training Aids and Materials</b>	\$ 10,600
		A. CPR, ACLS, PALS, MCEMSA	8,600
		B. EMS Skills Mannequin	2,000
9305	2049	<b>Conferences &amp; Meetings</b>	\$ 16,500
		A. CFED West	5,000
		B. PWW/ABC Billing Conference	5,500
		C. Conference for EMS Purchaser and EMS Battalion Chief	6,000
9305	2131	<b>Books &amp; Periodicals</b>	\$ 1,535
		A. Ambulance billing required books	1,000
		B. JEMS (1)	165
		C. EMS Insider	185
		D. Infection Control Network	185
9305	2141	<b>Computer Supplies</b>	\$ 7,200
		Phillips monitor sim cards (First net) - \$40 a unit a month X 15 units	7,200
9305	2151	<b>Computer System Software</b>	\$ 26,400
		A. Billing software - Tri-tech	17,000
		B. CPF Exposure Reporting annual subscription	700
		C. Billing software - Trizetto	2,000
		D. Billing software - Zoll Data	6,700
9305	2273	<b>Empl Service &amp; Recog</b>	\$ 1,200
		A. EMS Week	1,200
9305	2398	<b>Facilities Repairs</b>	\$ 19,300

## Emergency Medical Services

Division	Account Code	Description	Amount
		A. Gurney/Power loader PM	11,500
		B. Funds for Misc. Repairs of durable medical equipment	7,800
<b>9305</b>	<b>2401</b>	<b><u>Memberships</u></b>	<b>\$ 2,445</b>
		A. Cal. Fire Chiefs Assoc. annual dues Active & Assoc. member	250
		B. IAFC	195
		C. American Ambulance Assoc. Membership	2,000
<b>9305</b>	<b>2407</b>	<b><u>Office Supplies</u></b>	<b>\$ 9,200</b>
		A. Postage for billing department	6,500
		B. Billing clerk supplies	2,700
<b>9305</b>	<b>2717</b>	<b><u>Audit &amp; Accounting Fees</u></b>	<b>\$ 11,400</b>
		A. Lockbox NFD	3,600
		B. EMS billing agreed upon procedures	7,800
<b>9305</b>		<b>Total Emergency Medical Services Operating Budget</b>	<b><u>\$ 8,886,112</u></b>

## Emergency Medical Services

Division	Account Code	Description	Amount
9306	1003	<b>Regular Staff Salaries</b>	\$ 677,233
		Base salaries as designated by 2021/25 Memorandum of Understanding with Novato Professional Firefighters Association (NPFA), 2020/25 MOU with Novato Fire Chief Officers' Association (NFCOA) and 2021/25 MOU with Non-Sworn Administrative Staff (NSAS). (1 B/C Fire Marshal, 1 Deputy Fire Marshal, 1 Fire Inspector, 1 Administrative Assistant RPM, and 1 P/T Fire Prevention Specialist)	677,233
9306	1019	<b>CTO Pay</b>	\$ 3,000
		A. As per District policy, CTO is reconciled at 96 hours per year.	3,000
9306	1020	<b>Overtime - Callback</b>	\$ 34,000
		A. Overtime pay is paid to uniformed personnel called back to shift duty when authorized by the Fire Chief or his designated representative, in order to maintain minimum staffing or due to unusual emergencies at time and one-half of the base rate.	34,000
9306	1023	<b>Response Pay</b>	\$ 2,000
		Emergency Response Pay	2,000
9306	1025	<b>Vacation Pay</b>	\$ 16,000
		A. Employees may cash out up to 50% of accrued vacation payable on June 30	16,000
9306	1026	<b>Education Incentive</b>	\$ 3,600
		MOU Education Incentives	3,600
9306	1402	<b>Retirement</b>	\$ 342,000
		A. Funds for employee retirement contributions including Safety employer contribution of Tier 1 50.11%, Tier 2 54.83%, Tier 3 41.07%, Tier 3A 37.49% and non-safety employer contribution of 19.91% and education incentives to maximum 5%.	335,000
		B. Retirement on vacation cash out	7,000
9306	1404	<b>FICA Medicare</b>	\$ 11,900
		A. The District pays 1.45% to the Federal Government for its portion of FICA Medicare for all new employees hired after 6/1/86.	11,000
		B. Medicare on overtime and CTO on retirement	600
		C. Medicare on vacation cash out	300

## Fire Prevention

Division	Account Code	Description	Amount
9306	1502	<b><u>Life Insurance</u></b> The District contributes a maximum of \$12 per month per employee for members of the Firefighters Bargaining Group. The District contributes \$12 or 50% whichever is greater of the life insurance premium for Fire Marshal.	\$ 1,500
9306	1510	<b><u>Dental Insurance</u></b> The District pays 100% of the dental insurance premium for all employees. Estimated 5% increase in premiums	\$ 13,000
9306	1513	<b><u>Health Insurance</u></b> A. Effective 1/1/2024 estimated 10% increase. The District pays supplemental benefit allowance caps of 80% of Kaiser. 65,000 B. Effective 1/1/2024 estimated 10% increase. The District pays 83.29% of medical insurance premiums for retirees with dependent coverage; 100% for retirees with no dependent coverage; maximum paid coverage for retired B/C 100% of Family Kaiser Plan. 70,000 C. Retiree health savings plan 10,200	\$ 145,200
9306	1514	<b><u>Vision Plan</u></b> The District pays 100% of the vision insurance premium for all employees. Estimated 5% increase in premiums	\$ 1,000
9306	1517	<b><u>Admin Allowance</u></b> Disability insurance allowance for non safety employees	\$ 1,800
9306	1706	<b><u>Deferred Compensation</u></b> A. Per Memorandum of Understanding with Novato Professional Firefighters Association and Memorandum of Understanding with Battalion Chief Officers Association, the District will contribute up to \$100 per month dollar for dollar match toward an employee's deferred compensation plan. Per Compensation and Benefits Agreement with Professional Management and Administrative Support Staff, the District will contribute up to \$150 per month dollar for dollar match toward an employee's deferred compensation plan. 6,360 B. Sick leave incentive paid quarterly into deferred compensation plan when sick leave is not used during a calendar quarter. 8,300 C. Allowance for employees not participating in group medical 25,200	\$ 41,860

## Fire Prevention

Division	Account Code	Description	Amount
		D. Education incentive deferred compensation.	2,000
9306	2026	<b><u>Investigative Tools</u></b>	\$ 2,000
		Investigative tools	2,000
9306	2029	<b><u>Advertising</u></b>	\$ 50,000
		A. Marketing/Advertising	50,000
9306	2039	<b><u>Schools and Seminars</u></b>	\$ 8,900
		A. State Fire Training Classes (Regional)	5,000
		B. Nor-Cal Code Classes	2,400
		C. Fire Marshal Career Development	1,500
9306	2040	<b><u>Training Aids and Materials</u></b>	\$ 17,000
		A. Props, tools, equipment, stickers, hats, program support & , (3) logo pop-ups	10,000
		B. PSA's, Media Support, PIO	3,000
		C. Pamphlets and brochures	1,000
		D. MCFPO Safety House & Fire Investigation Team Fees	500
		E. CERT supplies	1,000
		F. Open House Supplies	1,000
		G. Smoke Alarms	500
9306	2049	<b><u>Conferences &amp; Meetings</u></b>	\$ 4,600
		Nor-Cal Fire Prevention Officers	4,600
9306	2121	<b><u>Vegetation Mgmt</u></b>	\$ 50,000
		NFD Vegetation management / Fire Wise	50,000
9306	2131	<b><u>Books &amp; Periodicals</u></b>	\$ 3,250
		A. NFPA Amendment Service	1,500
		B. Barclay's CCR Title 19-subscription	250
		C. Reference materials - Fire prevention and Investigation	1,500
9306	2141	<b><u>Computer Supplies</u></b>	\$ 6,000
		iPads/laptops with data plans	6,000
9306	2151	<b><u>Computer System Software</u></b>	\$ 2,300
		A. Renewal of Bluebean Software	2,300
9306	2268	<b><u>Special Fire Equipment &amp; Supplies</u></b>	\$ 3,000
		Fire Locks	3,000
9306	2400	<b><u>Hydrants</u></b>	\$ 18,000

## Fire Prevention



Division	Account Code	Description	Amount
		A. Labor	16,000
		B. Materials	1,000
		C. Blue markers	1,000
<b>9306</b>	<b>2401</b>	<b>Memberships</b>	<b>\$ 13,025</b>
		A. Nor Cal FPO Renewals	285
		B. ICC Government Voting Rights	265
		C. NFPA	1,725
		D. CCAI	450
		E. IAFC	300
		F. NFPA Community Risk Reduction dashboard - 2 year membership	10,000
<b>9306</b>	<b>2407</b>	<b>Office Supplies</b>	<b>\$ 1,100</b>
		A. Smoke Detector Cards	500
		B. Paper for plotter	600
<b>9306</b>	<b>2718</b>	<b>Consulting Fees</b>	<b>\$ 103,100</b>
		A. Contract fire protection engineer as needed	20,000
		B. Consultant occupancy / inspection database updates	5,000
		C. Weed abatement-Code enforcement	10,000
		D. ARC GIS Editor License	1,600
		E. Hazmat Program Update	10,000
		F. Pre-plans (NPD partnership)	10,000
		G. Fire Life & Safety Consultant	5,000
		H. Inspect ER annual license	1,500
		I. Plan Review contract services	30,000
		J. Fire Investigation contract services	10,000
<b>9306</b>		<b>Total Fire Prevention Operating Budget</b>	<b>\$ 1,576,368</b>

## Fire Prevention

Division	Account Code	Description	Amount
9307	1003	<b>Regular Staff Salaries</b>	\$ 5,230,277
		Base salaries as designated by 2021/25 Memorandum of Understanding with Novato Professional Firefighters Association (NPFA), 2020/25 MOU with Novato Fire Chief Officers' Association (NFCOA) and 2021/25 MOU with Non-Sworn Administrative Staff (NSAS). (1 Deputy Chief, 3 Battalion Chiefs, 15 Captains, 15 Engineers, and 1 Mechanic)	5,230,277
9307	1019	<b>CTO Pay</b>	\$ 428,800
		A. As per District policy, CTO is reconciled at 96 hours per year.	421,000
		B. Deputy Fire Chief 80 hours CTO	7,800
9307	1020	<b>Overtime - Callback</b>	\$ 2,041,000
		A. Overtime pay is paid to uniformed personnel called back to shift duty when authorized by the Fire Chief or his designated representative, in order to maintain minimum staffing or due to unusual emergencies at time and one-half of the base rate.	2,041,000
9307	1021	<b>Out of Class Pay</b>	\$ 7,000
		A. Out of class pay for working outside of regular classification on regular shift	7,000
9307	1023	<b>Response Pay</b>	\$ 3,000
		Emergency Response Pay	3,000
9307	1025	<b>Vacation Pay</b>	\$ 198,000
		A. Employees may cash out up to 50% of accrued vacation payable on June 30	147,000
		B. Vacation leave paid at retirement	51,000
9307	1026	<b>Education Incentive</b>	\$ 31,500
		MOU Education Incentives	31,500
9307	1402	<b>Retirement</b>	\$ 2,555,000
		A. Funds for employee retirement contributions including Safety employer contribution of Tier 1 50.11%, Tier 2 54.83%, Tier 3 41.07%, Tier 3A 37.49% and non-safety employer contribution of 19.91% and education incentives to maximum 5%.	2,480,000
		B. Retirement on vacation cash out	75,000
9307	1404	<b>FICA Medicare</b>	\$ 112,800

## Operations

Division	Account Code	Description	Amount
		A. The District pays 1.45% to the Federal Government for its portion of FICA Medicare for all new employees hired after 6/1/86.	73,000
		B. Medicare on overtime, CTO & sick and vacation on retirement	37,600
		C. Medicare on vacation cash out	2,200
<b>9307</b>	<b>1502</b>	<b><u>Life Insurance</u></b>	<b>\$ 8,500</b>
		The District contributes a maximum of \$12 per month per employee for members of the Firefighters Bargaining Group. The District pays \$12 or 50% whichever is greater of the life insurance premium for B/C's.	8,500
<b>9307</b>	<b>1510</b>	<b><u>Dental Insurance</u></b>	<b>\$ 100,000</b>
		The District pays 100% of the dental insurance premium for all employees. Estimated 5% increase in premiums	100,000
<b>9307</b>	<b>1513</b>	<b><u>Health Insurance</u></b>	<b>\$ 1,093,600</b>
		A. Effective 1/1/2024 estimated 10% increase. The District pays supplemental benefit allowance caps of 80% of Kaiser.	490,000
		B. Effective 1/1/2024 estimated 10% increase. The District pays 83.29% of medical insurance premiums for retirees with dependent coverage; 100% for retirees with no dependent coverage; maximum paid coverage for retired B/C 100% of Family Kaiser Plan.	530,000
		C. Retiree health savings plan	73,600
<b>9307</b>	<b>1514</b>	<b><u>Vision Plan</u></b>	<b>\$ 8,000</b>
		The District pays 100% of the vision insurance premium for all employees. Estimated 5% increase in premiums	8,000
<b>9307</b>	<b>1517</b>	<b><u>Admin Allowance</u></b>	<b>\$ 1,800</b>
		Disability insurance allowance for non safety employees	1,800
<b>9307</b>	<b>1704</b>	<b><u>Sick Leave Buyback</u></b>	<b>\$ 71,000</b>
		Sick leave paid at retirement	71,000
<b>9307</b>	<b>1706</b>	<b><u>Deferred Compensation</u></b>	<b>\$ 204,300</b>

## Operations

Division	Account Code	Description	Amount
		A. Per Memorandum of Understanding with Novato Professional Firefighters Association and Memorandum of Understanding with Battalion Chief Officers Association, the District will contribute up to \$100 per month dollar for dollar match toward an employee's deferred compensation plan. Per Compensation and Benefits Agreement with Professional Management and Administrative Support Staff, the District will contribute up to \$150 per month dollar for dollar match toward an employee's deferred compensation plan.	43,200
		B. Sick leave incentive paid quarterly into deferred compensation plan when sick leave is not used during a calendar quarter.	64,600
		C. Allowance for employees not participating in group medical	84,000
		D. Education incentive deferred compensation.	12,500
<b>9307</b>	<b>2020</b>	<b><u>Cal-OSHA Requirements</u></b>	<b>\$ 457,800</b>
		A. Wildland PPE	5,000
		B. Bi-Annual inspection/cleaning of structure gear (per NFPA)	26,000
		C. Structure PPE (new)	50,000
		D. Structure PPE Replacements - Purchasing 65 sets of new turnouts in January 2024 due to timeout of old set	376,800
<b>9307</b>	<b>2034</b>	<b><u>Outside Assistance</u></b>	<b>\$ 11,000</b>
		A. Explorer Post	6,000
		B. 23 / 24 recruit academy	5,000
<b>9307</b>	<b>2042</b>	<b><u>Extinguishing Agents</u></b>	<b>\$ 7,500</b>
		A. Fire Extinguisher Powder	500
		B. Class A Foam	7,000
<b>9307</b>	<b>2268</b>	<b><u>Special Fire Equipment &amp; Supplies</u></b>	<b>\$ 73,000</b>
		A. Misc. parts	1,000
		B. USAR uniforms and boots	2,000
		C. Small Batteries	2,000
		D. Thermal Imager Camera Repairs	2,500
		E. Flashlight Lenses, Bulbs (converting to LED)	1,000
		F. Repair & replacement of small tools (need to replace old handtools)	1,000
		G. Thermal Imaging Cameras	15,000
		H. Fire hose	12,000

## Operations

Division	Account Code	Description	Amount
	I.	Door Emblems & Graphics	5,000
	J.	Cobra Chainsaw Chains	2,500
	K.	Replace 2 Chainsaws	4,000
	L.	Confined space equipment	10,000
	M.	Tools and Equipment for new Apparatus	15,000
<b>9307</b>		<b>Total Operations Operating Budget</b>	<b>\$ 12,643,877</b>

Operations

Division	Account Code	Description	Amount
9308	1003	<b>Regular Staff Salaries</b>	\$ 1,447,121
		Base salaries as designated by 2021/25 Memorandum of Understanding with Non-Sworn Administrative Staff (NSAS). (Fire Chief, HR Manager, Admin Services Manager, IT Manager, Finance Director, Sr. Accountant, Payroll & AP Technician, Contracts & Purchasing Specialist, and 2 FTE Administrative Assistants)	1,447,121
9308	1019	<b>CTO Pay</b>	\$ 43,900
		A. As per District policy, CTO is reconciled at 96 hours per year.	14,000
		B. Fire Chief 100 hours CTO	11,500
		C. Finance Director 100 hours CTO	9,300
		D. Admin Services Manager 40 hours CTO	3,400
		E. Senior Accountant 40 hours CTO	2,300
		F. Human Resources Manager 40 hours CTO	3,400
9308	1020	<b>Overtime - Callback</b>	\$ 12,000
		A. Overtime pay is paid to administration support staff at time and one-half of the base rate.	12,000
9308	1022	<b>Director Fees</b>	\$ 24,000
		\$200 fee is paid for each meeting attended, 12 regular meetings, 6 special meetings plus workshops, study sessions and committee meetings for five directors.	24,000
9308	1023	<b>Response Pay</b>	\$ -
9308	1025	<b>Vacation Pay</b>	\$ 30,000
		A. Employees may cash out up to 50% of accrued vacation payable on June 30	30,000
9308	1402	<b>Retirement</b>	\$ 420,000
		A. Funds proposed for employee retirement contributions of 75% of Fire Chief's employee contribution, including additional Safety employer contribution of Tier 1 50.11% and non-safety employer contribution of Tier 1 19.91% and Tier 2A 19.75%.	410,000
		B. Retirement on vacation cash out	10,000
9308	1404	<b>FICA Medicare</b>	\$ 24,400
		A. The District pays 1.45% to the Federal Government for its portion of FICA Medicare for all new employees hired after 6/1/86.	23,000

## Organizational Resources and Support Services

Division	Account Code	Description	Amount
		B. Medicare on overtime and CTO on retirement	900
		C. Medicare on vacation cash out	500
<b>9308</b>	<b>1502</b>	<b><u>Life Insurance</u></b>	<b>\$ 2,500</b>
		The District contributes \$12 or 50% whichever is greater of the life insurance premium per month. The District pays 100% of the life insurance premium per month for the Fire Chief.	2,500
<b>9308</b>	<b>1510</b>	<b><u>Dental Insurance</u></b>	<b>\$ 27,000</b>
		The District pays 100% of the dental insurance premium for all employees. Estimated 5% increase in premiums	27,000
<b>9308</b>	<b>1513</b>	<b><u>Health Insurance</u></b>	<b>\$ 1,299,900</b>
		A. Effective 1/1/2024 estimated 10% increase. The District pays supplemental benefit allowance caps of 80% of Kaiser.	140,000
		B. Effective 1/1/2024 estimated 10% increase. The District pays 83.29% of medical insurance premiums for retirees with dependent coverage; 100% for retirees with no dependent coverage; maximum paid coverage for retired B/C 100% of Family Kaiser Plan.	145,000
		C. Retiree health savings plan	14,900
		D. Retiree health OPEB pre-funding contribution	1,000,000
<b>9308</b>	<b>1514</b>	<b><u>Vision Plan</u></b>	<b>\$ 2,500</b>
		The District pays 100% of the vision insurance premium for all employees. Estimated 5% increase in premiums	2,500
<b>9308</b>	<b>1517</b>	<b><u>Admin Allowance</u></b>	<b>\$ 12,600</b>
		Disability insurance allowance for non safety employees	12,600
<b>9308</b>	<b>1701</b>	<b><u>Workers' Comp</u></b>	<b>\$ 1,510,944</b>
		A. FASIS Workers Compensation premiums net of estimated 4850 temporary disability reimbursements	1,434,744
		B. Athens Administration	30,000
		C. Self insured open claims	34,000
		D. Workers Comp actuarial study	3,200
		E. EDD Unemployment Insurance	7,000
		F. Self insurance fees miscellaneous	2,000
<b>9308</b>	<b>1703</b>	<b><u>Physicals</u></b>	<b>\$ 25,000</b>
		Annual employee physicals and new hire physicals	25,000

## Organizational Resources and Support Services

Division	Account Code	Description	Amount
9308	1706	<b><u>Deferred Compensation</u></b>	\$ 70,300
		A. Per Compensation and Benefits Agreement with Professional Management and Administrative Support Staff, the District will contribute up to \$150 per month dollar for dollar match toward an employee's deferred compensation plan.	18,000
		B. Sick leave incentive paid quarterly into deferred compensation plan when sick leave is not used during a calendar quarter.	16,900
		C. Allowance for employees not participating in group medical	8,400
		D. Education incentive deferred compensation.	27,000
9308	2021	<b><u>Clothing</u></b>	\$ 3,000
		A. Badges & Insignia	3,000
9308	2027	<b><u>Tool Replacement</u></b>	\$ 10,000
		Replacement of Broken/Worn-out tools & New Special Tools - Mechanics Shop	10,000
9308	2028	<b><u>Board Expense</u></b>	\$ 17,000
		A. Annual Board of Directors training & conferences	12,000
		B. Board events and miscellaneous	5,000
9308	2029	<b><u>Advertising</u></b>	\$ 20,200
		A. Legal Notices	1,200
		B. Website	11,000
		NEOGOV	8,000
9308	2034	<b><u>Outside Assistance</u></b>	\$ 150,000
		A. Concern Employee Assistance Program	9,000
		B. Behavioral Health Training - In Person Speaker/Training	8,000
		C. BHAP Miscellaneous	5,000
		D. BHAP VR System - Reulay (all stations and admin)	8,000
		E. Finance consulting support (Payroll, audit, ACFR, GEMT, etc.)	50,000
		F. Pinnacle Fitness Testing	40,000
		G. IT Temp	30,000
9308	2039	<b><u>Schools and Seminars</u></b>	\$ 5,700
		A. Leadership Novato Tuition	1,700
		B. Computer classes and conferences for Admin Assistant staff	4,000
9308	2041	<b><u>Food</u></b>	\$ 50,000

## Organizational Resources and Support Services



Division	Account Code	Description	Amount
		Food for incidents, events, classes, meetings	50,000
9308	2049	<b>Conferences &amp; Meetings</b>	\$ 28,500
		A. Cal Chiefs Conference	10,000
		B. FDAC Conference	5,000
		C. AFSS Annual Education Forum / CSDA Conf	6,000
		D. Telestaff Annual Conference	7,500
9308	2050	<b>Equipment Testing</b>	\$ 52,500
		A. Service SCBA Air Compressor	4,000
		B. Annual SCBA flow testing and repairs	15,000
		C. Annual Hose and ground ladder testing (DCS)	18,000
		D. Annual Test of Shop Trolley Crane	500
		E. Annual Test and Service for rescue tool	3,500
		F. Annual Test and Repair of Shop Lifts	3,000
		G. Annual Test of Aerial Ladder	1,500
		H. SCBA bottle hydro testing	7,000
9308	2059	<b>Liability &amp; Property</b>	\$ 230,000
		Buildings, property and liability insurance	230,000
9308	2074	<b>School and Seminars</b>	\$ 5,000
		California Fire Mechanics Academy	5,000
9308	2087	<b>Parts &amp; Outside Labor</b>	\$ 300,000
		Parts & accessories required to maintain & repair vehicles by District personnel, Outside labor that cannot be performed in the District Shop & tire replacement	300,000
9308	2088	<b>Shop Supplies</b>	\$ 5,000
		A. Mechanic Uniform Services (S62): Weekly	2,000
		B. Sundry supplies for shop operations: welding rods, nuts, bolts, hose clamps, electrical supplies and inventory items needed for maintenance of equipment	3,000
9308	2129	<b>Election Expense</b>	\$ -
9308	2131	<b>Books &amp; Periodicals</b>	\$ 500
		A. Periodicals/reference books (National Fire/EMS Directory, Fire Engineering, MarinScope)	500
9308	2137	<b>Document Reproduction</b>	\$ 4,000

## Organizational Resources and Support Services

Division	Account Code	Description	Amount
		Annual Service Contract for Copiers Admin	4,000
<b>9308</b>	<b>2141</b>	<b>Computer Supplies</b>	<b>\$ 144,200</b>
		A. I-Pads for EMS use (4 units + cases)	7,200
		B. Vanzebo Toner & printer Maintenance	20,000
		C. Hardware upgrades and repair	6,000
		D. Computer Replacement (40)	40,000
		E. Laser printers	5,000
		F. iPad Replacements	10,000
		G. Laptop Replacements	10,000
		H. Monitor Replacement	10,000
		I. Zoom neat bar for Tower	3,000
		J. UPS for all Station Computers	5,000
		K. Switches (4) POE with fiber connection	15,000
		L. New computer for Medical Director (Apple laptop + case + service)	3,000
		M. Misc. IT Supplies (hard drive, ram, tapes, ipad cover, iphone cover, Amazon, Staples, cables, UPS & battery for each pc @ each station, IT racks & organizer, mouse, keyboard, etc.)	10,000
<b>9308</b>	<b>2151</b>	<b>Computer System Software</b>	<b>\$ 205,100</b>
		A. Vector Solutions	8,000
		B. KnowBe4	3,000
		C. Personnel Exposure Report (PER)	1,500
		D. Veeam	6,000
		E. TeleStaff license renewal, upgrades, Gateway Mgr, training	26,000
		F. Exchange Server/O365	30,000
		G. Emergency Reporting Annual Service Fee	15,000
		H. Proof Point	7,000
		I. Zendesk Trouble Ticket	6,000
		J. Wireless Access Point licensing/warranties	4,500
		K. Filemaker Pro Licenses	11,000
		L. Mobile Tech Committee software purchases	4,000
		M. Cisco Vsphere	1,500
		N. Team Up	1,600
		O. Nixle Alerting Software	5,000

## Organizational Resources and Support Services

Division	Account Code	Description	Amount
		P. Zoom	6,000
		Q. Avenza Mapping	2,500
		R. Misc. IT Software (Dameware SnagIT, DNSTwister, Network Solutions)	3,000
		S. New Payroll Software	50,000
		T. Blue Beam software	2,500
		U. Fresh Service	11,000
<b>9308</b>	<b>2164</b>	<b><u>Computer System Maintenance</u></b>	<b>\$ 383,800</b>
		A. Apple Care (maintenance) 4 units	600
		B. Printer Maintenance & Repair	4,000
		C. Cisco Switch Support/Warranty	9,000
		D. Marin IT contract	130,000
		E. Firewall Update (7)	52,000
		F. Cyber Security	150,000
		G. Cisco ASA 5515 Firewalls support / warranties	12,000
		H. UPS Server room annual maintenance (Power Maintenance/S and J)	9,000
		I. Overland Storage Warranty	1,500
		J. Dell Physical server warranties	14,500
		K. Airwatch licenses, annually	1,200
<b>9308</b>	<b>2262</b>	<b><u>Hazardous Materials Prog</u></b>	<b>\$ 10,000</b>
		Annual expense for participation in the Marin County Hazardous Materials JPA	10,000
<b>9308</b>	<b>2268</b>	<b><u>Special Fire Equipment &amp; Supplies</u></b>	<b>\$ -</b>
<b>9308</b>	<b>2269</b>	<b><u>Property Tax Fee</u></b>	<b>\$ 338,125</b>
		A. County of Marin property tax collection fee	274,000
		B. County of Marin special assessment collection fee	42,000
		C. LAFCO charge	22,000
		D. County of Marin special assessment data fee	125
<b>9308</b>	<b>2273</b>	<b><u>Empl Service &amp; Recog</u></b>	<b>\$ 365,000</b>
		A. Recruitment and Retention (R&R)	100,000
		B. Cancer Prevention & Mitigation (CPM)	250,000
		C. Employee recognition	15,000
<b>9308</b>	<b>2396</b>	<b><u>Facilities Prevent Maintenance</u></b>	<b>\$ 200,199</b>
		A. HVAC	50,000

## Organizational Resources and Support Services

Account		Description	Amount
Division	Code		
		B. Landscaping	45,000
		C. Generators	11,000
		D. Carpet / tile cleaning	15,000
		E. Elevator	3,500
		F. Garage Doors	4,000
		G. Fire Spinkler systems	3,500
		H. Septic system	999
		I. Fire Extinguishers	3,000
		J. Janitorial Service	10,000
		K. Pest Control	9,000
		L. CUPA	3,200
		M. Vortex Victaulic Fire Suppression (Admin & Station 64): Bi-annual Inspections	5,000
		N. Water Dispensers (all sites)	4,000
		O. Sta 64 grease trap	2,000
		P. Station 61 boiler prevent main	2,000
		Q. annual monitoring fee (generators)	4,000
		R. Roof prevent main	25,000
<b>9308</b>	<b>2397</b>	<b>Facilities Projects</b>	<b>\$ 644,500</b>
		A. Ergonomic Work Station Adjustments (all sites): As needed	3,000
		B. Station 62 retaining wall	100,000
		C. Video Surveillance , St 1, 2, 3, 5	50,000
		D. HVAC deep clean / mold	12,000
		E. security cameras	2,500
		F. Museum security camera	2,000
		G. Facility painting Station 65, and Admin	100,000
		H. Installation of culverts classrooms	45,000
		I. Admin building remodel patio	150,000
		J. Admin Security Gate and fencing	125,000
		K. Station 61 Pergola	35,000
		L. Station 63 Server Room Move	20,000
<b>9308</b>	<b>2398</b>	<b>Facilities Repairs</b>	<b>\$ 133,500</b>
		A. Appliances	6,000

## Organizational Resources and Support Services

Division	Account Code	Description	Amount
		B. Carpet Cleaning	1,500
		C. Electrical	3,000
		D. Garage Doors	25,000
		E. Generators (all sites): Repairs	10,000
		F. Heating Ventilation Air Conditioning	35,000
		G. Landscaping	2,000
		H. Minor repairs to all facilities	10,000
		I. Plumbing	10,000
		J. Roofing repairs	10,000
		K. Security Services (Admin & S65): 24/7/365	13,000
		L. Plymovent repairs	6,000
		M. S62: Septic Tank Repairs	2,000
<b>9308</b>	<b>2399</b>	<b>Station Supplies</b>	<b>\$ 30,000</b>
		Supplies used in the everyday maintenance of the fire stations	30,000
<b>9308</b>	<b>2401</b>	<b>Memberships</b>	<b>\$ 47,835</b>
		A. IAFC	275
		B. FDAC	750
		C. MCFCA Installation Event	1,500
		D. MC Fire Chiefs	10,000
		E. Novato Chamber of Commerce Dues, Honors Dinner, Paint the Town Red	2,000
		F. Firestrong Annual membership	1,500
		G. Marin Map Phase II	5,000
		H. Nor Cal Fire Mechanics (2 members)	500
		I. CA Fire Chiefs Membership	2,000
		J. Fire District Assoc FDAC	500
		K. CSDA	10,000
		L. Chamber of Commerce Novato	3,000
		M. Rowland Plaza Owners Association (Admin): Annual Fees for Operating Expenses	2,000
		N. CSDA Annual Membership	8,810
<b>9308</b>	<b>2406</b>	<b>Payroll Service Charge</b>	<b>\$ 47,000</b>

## Organizational Resources and Support Services

Division	Account Code	Description	Amount
		A. Payroll processing, quarterly reports, W-2 reports, direct deposit activity, ADP training classes and miscellaneous bank charges	44,000
		B. WageWorks POP and FSA Annual and Monthly Fees	3,000
<b>9308</b>	<b>2407</b>	<b>Office Supplies</b>	<b>\$ 50,400</b>
		A. CA Labor Law Posters for all Stations and Admin	400
		B. Supplies for office use	25,000
		C. Customer survey forms - printing	1,000
		D. Records and archiving and shredding	4,000
		E. Lease/service contract for postage machine	2,500
		F. NFD Neopost Postage	10,500
		G. Printing envelopes, business cards, certificate covers	5,000
		H. SLR 4K digital camera	2,000
<b>9308</b>	<b>2501</b>	<b>Gas, Oil &amp; Grease Vehicles</b>	<b>\$ 223,800</b>
		A. Auto mileage and tolls (FastTrak fees)	2,500
		B. #2 Diesel fuel	90,000
		C. Gasoline	90,000
		D. Haz/Mat Disposal, motor oil, filters	1,500
		E. Service and Haz/Mat disposal of solvent tank	1,500
		F. BAAQMD - tank permits	3,000
		G. Fuel Tanks (S61, S62, S65): Quarterly Inspections, Maintenance and Repairs	30,000
		H. Small Engine Lubricants	300
		I. Small Engine Fuel (non-ethanol)	5,000
<b>9308</b>	<b>2510</b>	<b>Out of County Logistics</b>	<b>\$ 10,000</b>
		Food, lodging, fuel and miscellaneous for deployed resources	10,000
<b>9308</b>	<b>2528</b>	<b>Central Dispatch</b>	<b>\$ 578,000</b>
		Marin County Communications Center dispatch fee	578,000
<b>9308</b>	<b>2530</b>	<b>Emergency Operations Center</b>	<b>\$ 37,500</b>
		Emergency Services Consultant Contract	37,500
<b>9308</b>	<b>2533</b>	<b>Marin Emergency Radio Authority</b>	<b>\$ 181,000</b>
		A. MERA operational cost	181,000
<b>9308</b>	<b>2537</b>	<b>Radio &amp; MDC Maintenance</b>	<b>\$ 265,250</b>

## Organizational Resources and Support Services

Division	Account Code	Description	Amount
		A. Communication equipment repairs, replacement, parts, labor, and maintenance	15,000
		B. Purchase of 56 new B/K Portable High Band radios, accessories and costs for install of chargers in apparatus.	200,000
		C. MDC Service Agreement with MCSO	33,000
		D. BK GPH/KNG portable radio support	1,000
		E. Big Rock Raws Maintenance	350
		F. Robin Hood Raws Maintenance	200
		G. VHF Radio annual programming & FCC Maint	14,500
		H. RACES (Radio Amateur Civil Emergency Service) EOC update	1,200
<b>9308</b>	<b>2539</b>	<b><u>Tablet Command</u></b>	<b>\$ 32,000</b>
		A. MDT / Tablet Command - Reserve iPads and Mounting Equipment	7,900
		B. MDT / Tablet Command - Annual Licenses and Subscription (25 licenses)	23,100
		C. MDT / Tablet Command / Telestaff staffing integration annual cost	1,000
<b>9308</b>	<b>2713</b>	<b><u>Legal Fees</u></b>	<b>\$ 300,000</b>
		District Counsel, Personnel, and Litigation fees.	300,000
<b>9308</b>	<b>2717</b>	<b><u>Audit &amp; Accounting Fees</u></b>	<b>\$ 33,525</b>
		A. Annual audit	22,775
		B. Audit services - agreed upon procedures	4,500
		C. Government Finance Officers Association CAFR & PAFR fees	800
		D. ACFR statistics	1,000
		E. OPEB Actuarial Valuation Fees	2,250
		F. State Controller's Report	2,200
<b>9308</b>	<b>2718</b>	<b><u>Consulting Fees</u></b>	<b>\$ 137,320</b>
		A. Strategic Plan Consultant Support	30,000
		B. Pre-employment background and testing	40,000
		C. Workers Comp liaison	50,000
		D. Lexipol	7,320
		E. My Sidewalk	10,000
<b>9308</b>	<b>2731</b>	<b><u>Water</u></b>	<b>\$ 39,848</b>
		Costs charged by North Marin Water District for water usage	39,848
<b>9308</b>	<b>2732</b>	<b><u>Electricity</u></b>	<b>\$ 166,980</b>

## Organizational Resources and Support Services

Division	Account Code	Description	Amount
		Costs charged by Pacific Gas & Electric for electricity & Gas usage.	166,980
9308	2736	<b>Garbage</b>	\$ 37,191
		Cost of Garbage and Trash Pickup (Special Pickups)	37,191
9308	2737	<b>Sewage</b>	\$ 33,206
		Costs charged by Novato Sanitary District for sewer service	33,206
9308	2738	<b>Telephone System</b>	\$ 166,900
		A. Vcom Lease lines	45,000
		B. Alpha Pagers	2,400
		C. Satellite Phone Service	2,500
		D. Verizon Wireless & Router SIMS	60,000
		E. FirstNet & AT&T	23,000
		F. MIDAS from Marin.org (fiber optic to County)	18,000
		G. Comcast/ATT DSL services	3,000
		H. Dish Satellite TV Services Admin	1,500
		I. Verizon Cardiac Monitor Lines	1,300
		J. Verizon Business Lines	1,000
		K. Voxeo Aspect phones for Telestaff	1,200
		L. Verizon Private Network	3,000
		M. VOIP Training	5,000
9308		<b>Total Organization Resources &amp; Support Operating Budget</b>	<b>\$ 10,675,744</b>

## Organizational Resources and Support Services



Division	Account Code	Description	Amount
9308	3301	<b><u>Debt Service - Principal Payments</u></b>	<b>\$ 325,000</b>
		A. Station 64 - Principal Payments	325,000
9308	3302	<b><u>Debt Service - Interest Payments</u></b>	<b>\$ 7,762</b>
		A. Station 64 - Interest Payments	13,851
9308		<b>Total Organizational Resources &amp; Support Debt Service Budget</b>	<b><u>\$ 332,762</u></b>

## Organizational Resources and Support Services

Division	Account Code	Description	Amount
9308	4048	<b>Building Facilities</b>	\$ 800,000
		A. Paving of station 62 drill grounds and all parking areas	150,000
		B. Installation of 5 new generators	95,000
		C. upgrade cubicles to create more work areas	80,000
		D. New carpet (cubicle project)	25,000
		E. Second Classroom	300,000
		F. Sta 65 dorm HVAC replacement	150,000
9308	4810	<b>EMS Equipment</b>	\$ -
9308	4815	<b>Fire Suppression Equipment</b>	\$ 2,325,000
		A. 1 Type 3 Engine	575,000
		B. 2 Type 1 Fire Engines	1,750,000
9308	4818	<b>Exercise Equipment</b>	\$ 33,700
		A. Replacement of exercise equipment and upgrades (3 new weight machines and upgraded free weights)	27,000
		B. Peloton membership and tread mill replacement	6,700
9308	4820	<b>Ambulances</b>	\$ 575,000
		2 Ambulance Remounts	575,000
9308	4834	<b>Communication &amp; Computers &amp; Equipment</b>	\$ 8,000
		Run Map updates (Blue)	8,000
9308	4880	<b>Data Processing - Computers &amp; Equipment</b>	\$ 447,000
		A. MERA (fire station alerting)	100,000
		B. Internet Redundancy (Admin)	50,000
		C. Admin Security Cameras	7,000
		D. On Prem Server with software	280,000
		E. Admin Conference Room Equipment Upgrade & Install	10,000
9308		<b>Total Organizational Resources and Support Capital Budget</b>	<b>\$ 4,188,700</b>
9308	6810	<b>Rainy Day Fund</b>	\$ 5,071,552
		Rainy Day Fund minimum two months of expenditures	
9308	6981	<b>EMS Capital Equipment Reserve</b>	-

## Organizational Resources and Support Services

Division	Account Code	Description	Amount
		Funds for Emergency Medical Services equipment replacement	
9308	6983	<b><u>Unemployment Insurance Reserve</u></b> The District is self-insured for unemployment insurance	93,600
9308	6984	<b><u>Apparatus Replacement</u></b> This reserve is maintained to insure that all apparatus and vehicles are replaced as per the District's Replacement Schedule	4,640,000
9308	6985	<b><u>Facility Capital Improvement</u></b> These funds are maintained to provide necessary funding for future construction of fire facilities	4,700,000
9308	6986	<b><u>Management Info Sys Reserve</u></b> Funds for management information systems due to technological enhancements	1,151,500
9308	6987	<b><u>Retirement Unfunded Liability</u></b> Funds are to provide for retirement unfunded liability	4,440,000
9308	6990	<b><u>Training Captain Pilot Program</u></b> Funds Training Captain position for three 2-year rotations	1,187,500
9308	6992	<b><u>Workers Comp Fund Reserve</u></b> Reserve for open self insured Workers Compensation claims	1,022,400
9308	6993	<b><u>Retiree Health Benefits Reserve</u></b> Funds are to provide future payment of retiree health benefits	1,591,352
9308	6995	<b><u>Debt Sinking Fund</u></b> Funds are to provide future principal payments on the unpaid apparatus lease purchase payments	-

## Organizational Resources and Support Services

Division	Account Code	Description	Amount
9308	6996	<b>Protective Equipment Reserve</b> Funds are to provide for future replacement of personal protective equipment	481,800
9308		<b>Infrastructure Improvement Implementation</b> Soft costs support for infrastructure projects (\$350K per year x 4 years)	1,400,000
9308		<b>Fire-based Dispatch</b> Cost increase due to need for independently managed dispatch center and surge capacity (annual cost plus one-time operational costs)	581,162
9308		<b>PP-GEMT-IGT</b> Possible future expense to join the new DHCS reimbursement program	600,000
9308	6999	<b>Compensated Absences</b> Funds are for unused sick leave, vacation and other leave	1,258,038
9308		<b>Total Committed and Assigned Fund Balances</b>	<b>\$ 28,218,904</b>

## Organizational Resources and Support Services

Division	Account Code	Description	Amount
9313	1003	<b>Regular Staff Salaries</b>	\$ 537,564
		A. Base salaries as designated by 2021/25 Memorandum of Understanding with Novato Professional Firefighters Association (NPFA) and 2020/25 MOU with Novato Fire Chief Officers' Association (NFCOA). (1 Battalion Chief and 1 Training Captain)	358,164
		B. 6 Fire Reserves plus addition of 6 more	179,400
9313	1019	<b>CTO Pay</b>	\$ 10,000
		A. As per District policy, CTO is reconciled at 96 hours per year.	10,000
9313	1020	<b>Overtime - Callback</b>	\$ 72,000
		A. Overtime pay is paid to uniformed personnel called back to shift duty when authorized by the Fire Chief or his designated representative, in order to maintain minimum staffing or due to unusual emergencies at time and one-half of the base rate.	72,000
9313	1023	<b>Response Pay</b>	\$ 1,000
		Emergency Response Pay	1,000
9313	1025	<b>Vacation Pay</b>	\$ 12,000
		A. Employees may cash out up to 50% of accrued vacation payable on June 30	12,000
9313	1026	<b>Education Incentive</b>	\$ 1,200
		MOU Education Incentives	1,200
9313	1402	<b>Retirement</b>	\$ 202,000
		A. Funds proposed for employee retirement contributions for Training Director-Battalion Chief and Training Captain Safety employer contribution of Tier 1 50.11% and education incentives to maximum 5%.	195,000
		B. Retirement on vacation cash out	7,000
9313	1404	<b>FICA Medicare</b>	\$ 7,400
		A. The District pays 1.45% to the Federal Government for its portion of FICA Medicare for all new employees hired after 6/1/86.	6,000
		B. Medicare on overtime and CTO on retirement	1,200
		C. Medicare on vacation cash out	200
9313	1502	<b>Life Insurance</b>	\$ 1,000
		The District contributes \$12 or 50% whichever is greater of the life insurance premium per month.	1,000

## Training and Education

Division	Account Code	Description	Amount
9313	1510	<b><u>Dental Insurance</u></b>	\$ 7,000
		The District pays 100% of the dental insurance premium for all employees. Estimated 5% increase in premiums	7,000
9313	1513	<b><u>Health Insurance</u></b>	\$ 71,400
		A. Effective 1/1/2023 estimated 10% increase. The District pays supplemental benefit allowance caps of 80% of Kaiser.	34,000
		B. Effective 1/1/2023 estimated 10% increase. The District pays 83.29% of medical insurance premiums for retirees with dependent coverage; 100% for retirees with no dependent coverage; maximum paid coverage for retired B/C 100% of Family Kaiser Plan.	36,000
		C. Retiree health savings plan	1,400
9313	1514	<b><u>Vision Plan</u></b>	\$ 1,000
		The District pays 100% of the vision insurance premium for all employees. Estimated 5% increase in premiums	1,000
9313	1706	<b><u>Deferred Compensation</u></b>	\$ 15,200
		A. Per Memorandum of Understanding with Battalion Chief Officers Association, the District will contribute up to \$100 per month dollar for dollar match toward an employee's deferred compensation plan.	2,400
		B. Sick leave incentive paid quarterly into deferred compensation plan when sick leave is not used during a calendar quarter.	4,400
		C. Allowance for employees not participating in group medical	8,400
9313	2039	<b><u>Schools and Seminars</u></b>	\$ 83,700
		A. Career Development Guide-Based Courses	20,000
		B. Instructor, Contemporary Topic	20,000
		C. Conferences (Fresno TO, FDIC)	15,000
		D. Special Operations - Burn Permits e.t.c. BAAQMD	200
		E. Shift BC Continuing Education (Chief Officer Certification)	16,000
		F. Fire Control 3 Fixed Facilities Course. 6 members	12,000
		G. ISFSI, Sims U Share, additional memberships(no longer use evals.net)	500
9313	2040	<b><u>Training Aids and Materials</u></b>	\$ 15,000
		A. Vent training prop, Burn Room Construction / Maintenance / Creams	15,000
9313	2131	<b><u>Books &amp; Periodicals</u></b>	\$ 1,100
		A. NWCG Supplies	500

## Training and Education

<b>Division</b>	<b>Account Code</b>	<b>Description</b>	<b>Amount</b>
		B. Station Libraries - Fire Engineering Texts	600
<b>9313</b>		<b>Total Training Operating Budget</b>	<b>\$ 1,038,564</b>

Training and Education

## **Informational Items Section**