

Novato Fire Protection District



Novato, California

Annual Comprehensive Financial Report
For The Fiscal Year Ended June 30, 2023





Annual Comprehensive Financial Report

The Novato Fire District exists to care for, protect and serve our communities.

Issued by
Finance Division
Joe Valenti, MBA, Finance Director
Jennifer Crayne, Administrative Services Manager
Brooke Kerrigan, Senior Accountant
Colleen Walraven, Purchasing/Contracts Manager

Novato Fire Protection District
95 Rowland Way
Novato, CA 94945

Cover Photo: Captain Lemelin

For The Fiscal Year Ended June 30, 2023

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NOVATO FIRE PROTECTION DISTRICT
DIRECTORY OF OFFICIALS

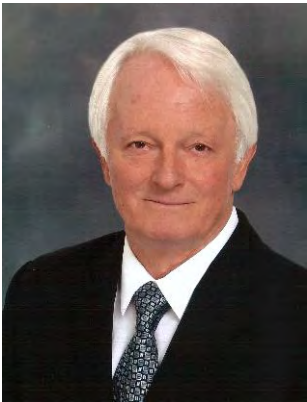
Board of Directors as of June 30, 2023



President Lj Silverman



Vice President Michael Hadfield



Secretary Bruce Goines



Director Shane Francisco



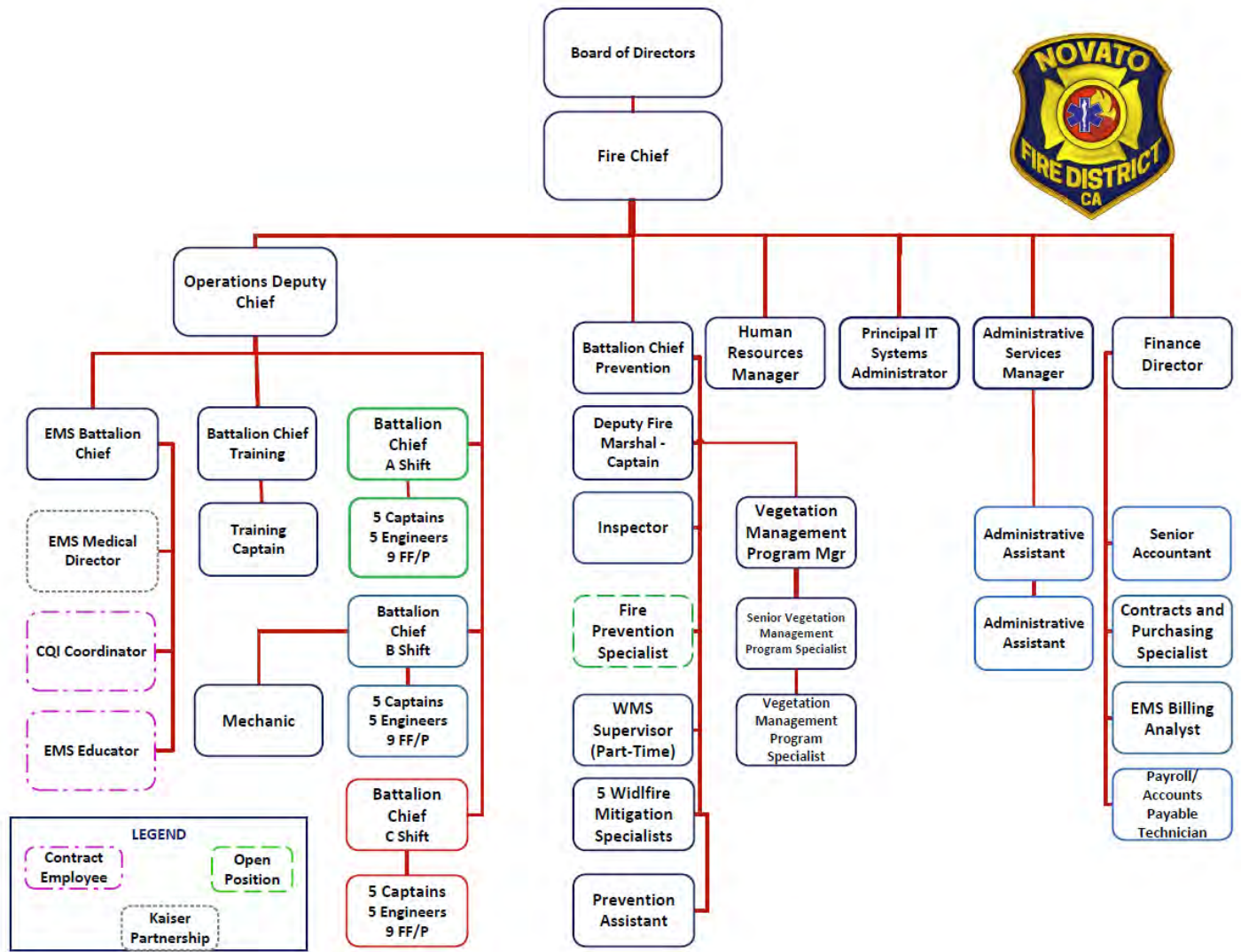
Director Bill Davis

Novato Fire Protection District
Executive and Command Staff

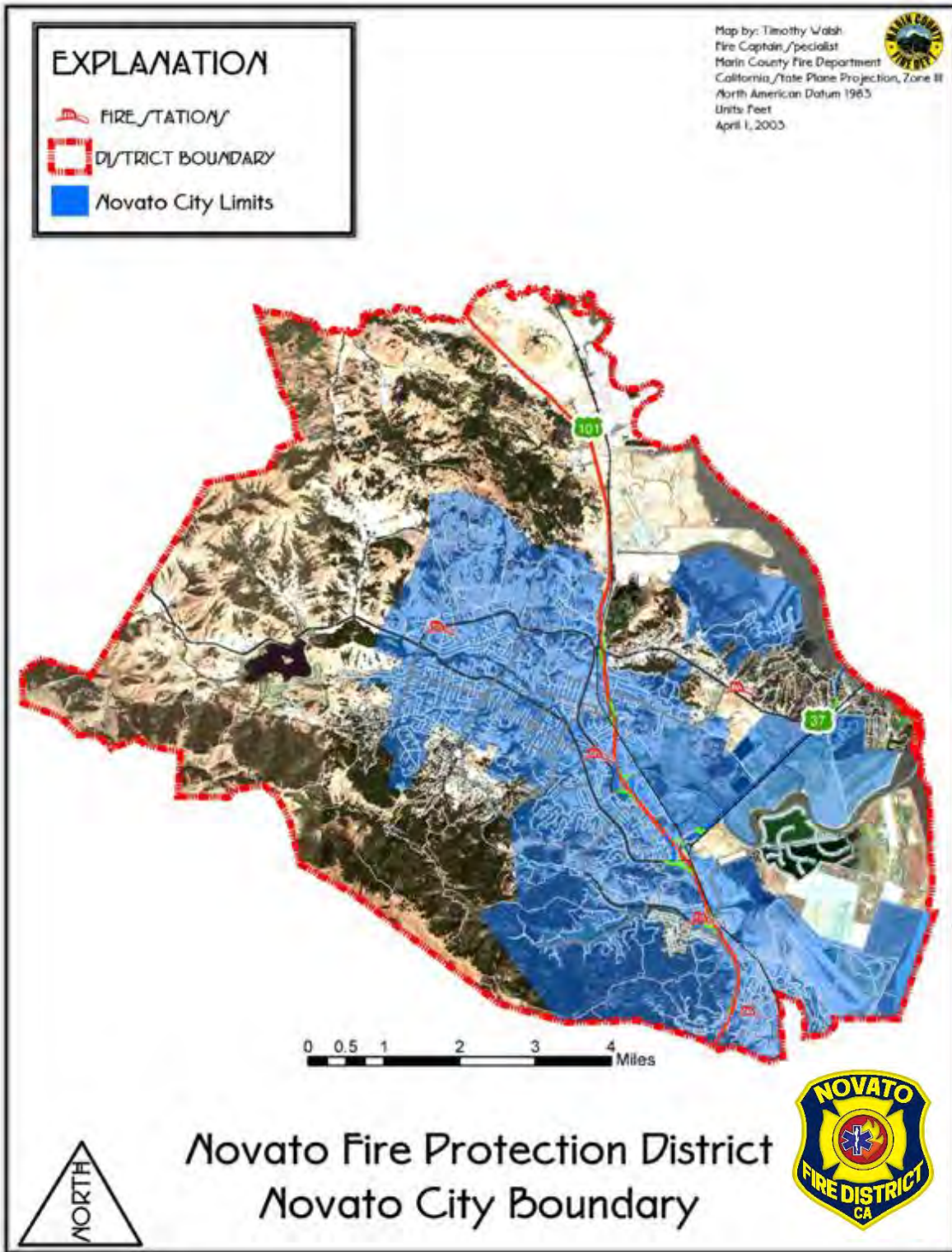
Executive and Command Staff

Fire Chief	Bill Tyler, CFO
Deputy Fire Chief	John Dicochea
Deputy Fire Marshal	Lynne Osgood
Battalion Chief, Emergency Medical Services	Barrett Smith
Battalion Chief, Training Division	Erich Mesenburg
Battalion Chief, Operations:	
A Shift	Kyle Dague
B Shift	Jeffrey Whittet
C Shift	Scott Freedman
Finance Director	Joe Valenti, MBA
Human Resources Manager	Gretchen Felciano
Administrative Services Manager	Jennifer Crayne
IT Manager	Azar Mashintchian

Novato Fire Protection District Organizational Chart



NOVATO FIRE PROTECTION DISTRICT DISTRICT MAP



NOVATO FIRE PROTECTION DISTRICT
FIRE STATIONS AND FACILITIES



Administration Building
95 Rowland Way



Station 61
7025 Redwood Blvd



Station 62
450 Atherton Avenue



Station 63
65 San Ramon Way



Station 64
319 Enfrente Drive



Station 65
5 Bolling Drive



NOVATO FIRE DISTRICT

95 ROWLAND WAY, NOVATO, CA 94945 415.878.2690 - FAX 415.878.2660
WWW.NOVATOFIRE.ORG

December 17, 2023

Board of Directors
Novato Fire Protection District
95 Rowland Way
Novato, CA 94945

Citizens of Novato Fire District and Members of the Board of Directors:

We are pleased to present the Annual Comprehensive Financial Report (ACFR) of Novato Fire Protection District (District) for the fiscal year ended June 30, 2023. This is the sixteenth consecutive ACFR prepared by the Fire Chief and the District's Finance Division.

District management is responsible for the accuracy of the information contained in this report, the adequacy of its disclosures, and the fairness of its presentation. District management believes this ACFR to be complete and reliable in all material respects. To provide a reasonable basis for making this representation, the District has established a comprehensive system of internal controls designed to protect District assets from loss, to identify and record transactions accurately, and to compile the information necessary to produce financial statements in conformity with Generally Accepted Accounting Principles (GAAP).

District financial statements have been audited by Maze and Associates; a firm of Certified Public Accountants licensed to practice in the State of California. The independent auditors expressed an opinion that the District's financial statements for the fiscal year ended June 30, 2023, are fairly presented in conformity with GAAP in the United States. This is the most favorable conclusion and is commonly known as an "unmodified" or "clean" opinion. The independent auditors' report is presented as the first component of the financial section of this report.

CARE PROTECT SERVE

The Management’s Discussion and Analysis (MD&A) narrative provides financial highlights and interprets the financial reports by analyzing trends and by explaining changes, fluctuations and variances in the financial data. The MD&A is also intended to disclose any known significant events or decisions that affect the financial condition of the District. The MD&A complements and should be read in conjunction with this letter of transmittal.

PROFILE OF NOVATO FIRE PROTECTION DISTRICT

Reporting Entity - The Novato Fire Protection District is a separate governmental unit established on July 6, 1926, as an independent Special District of the State of California. The purpose of the District is to provide all-risk emergency and non-emergency services to the City of Novato and the surrounding unincorporated area. The City of Novato and surrounding unincorporated area is approximately 73 square miles with an estimated population of over 63,000. A five-person Board of Directors elected by the citizens via district elections for four-year terms governs the District. The District’s legal authority and responsibilities are contained in the State of California Health and Safety Code under the “Fire Protection District Law of 1987.”

Budgeting - The District Annual Budget, adopted prior to July 1, provides the overall control of its revenues and expenses, including appropriations (budgeted expenses) on a line-item basis and the means of financing them (budgeted revenues). The District’s accounting system produces monthly expense reports that assist District and Division Managers with monitoring their programs and activities. These reports are also reviewed by the Fire Chief, the Finance Director, and the Board of Directors to ensure budgetary compliance. The legal level of budgetary control is set at the object classification level. This level is presented as subtotals of revenue, salaries, and benefits, services and supplies, etc.

Internal Controls - As a recipient of federal, state, and county financial assistance, the District is responsible for ensuring that an adequate control structure is in place to comply with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by the Fire Chief and District Finance staff.

In developing and evaluating the District’s accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, the accuracy and reliability of accounting data, and adherence to prescribed managerial policy. The concept of reasonable assurance recognizes that the cost of control should not exceed the benefits likely to be derived, and the cost-benefit analysis requires estimates and judgments by management.

Services Provided - The District maintains five fire stations and one administrative headquarters office building, all strategically located within the District. All five stations house full-time paid firefighters. The District staffs eight companies, including structure and wildland engines, a ladder truck, Advanced Life Support ambulances, command chief officer, rescue, and other support units.

Within the boundaries of the District are the US 101 Freeway and Highway 37 corridors, the Sonoma Marin Area Rail Transit (SMART) and Northern Pacific Railroad Authority, wildland areas, single and multi-family residential units, commercial and light industrial occupancies, a major research facility, hotels, a hospital, numerous convalescent/assisted living facilities, equestrian areas and open space areas including hiking trails. With such diversity, it is mandatory the District be equipped with proper apparatus and be appropriately staffed to handle all risk emergencies.

The District's philosophy with regard to fire, medical, or hazardous material emergencies has been one of a strong, rapid deployment of appropriate resources to mitigate any emergency. To treat pre-hospital medical emergencies and control small fires, the first-due unit should arrive within 8:00 minutes, 90 percent of the time, from the receipt of the 9-1-1 call at the Marin County Sheriff's Office 9-1-1 Dispatch Center within the City of Novato, and within 11:00 minutes in the rural District response areas. Under daily normal conditions, there are 20 full-time professional emergency responders who can be deployed for an emergency within the boundaries of the Novato Fire Protection District. In addition, the District serves as the primary Joint Emergency Operations Center (EOC) location for the City of Novato and the Novato Fire Protection District.

Apparatus - District fleet is made up of emergency vehicles and apparatus which must be kept in a constant state of readiness. Among these resources are five staffed (two reserve) Type I engines, three Type III (two staffed, one reserve) wildland engines, one ladder truck (105-foot aerial ladder), 2 fully staffed and one cross-staffed (two reserve) Advanced Life Support (ALS) transport ambulances. For rural responses, the District is equipped with one 2,078-gallon water tender with porta-tank.

The Type I and Type III engines all carry Advanced Life Support (ALS) emergency medical equipment, including oxygen, heart monitor/defibrillator units, and ALS medications and are staffed with three personnel, including at least one Firefighter/Paramedic. In addition, these vehicles are fully equipped to respond as needed to mitigate any emergency including fire, rescue, hazardous material spill, or vehicle accident.

The three ALS ambulances are equipped to meet the needs of ALS paramedic service. In addition, the District maintains two reserve ambulances and a multi-casualty unit that can be placed (towed to the scene) into service. The District participates in a Joint Powers Agreement in the Marin County Hazardous Materials Response Team. Through the Homeland Security Grant process, the Team acquired a state-of-the-art emergency response vehicle for its Type I Hazardous Materials Team. The crew and vehicle provide

assistance for a wide variety of calls, such as spills, abandoned chemicals, carbon monoxide emissions, natural gas leaks, household chemical issues, structure fires, pipeline ruptures, vehicle accidents involving tankers and industrial accidents. The apparatus is stocked with modern hazardous materials detection equipment, advanced life support supplies, and has a computer link to a hazardous materials information line.

The District participates in a Marin County Urban Search and Rescue Team. The team carries a complete complement of ropes, hardware, and rescue baskets for utilization in areas of high peaks and crevices or during earthquake operations or other natural disasters. It also carries an air compressor for various pneumatic tools. This unit meets the State Office of Emergency Services (OES) standards and has been certified as a medium rescue apparatus.

A comprehensive vehicle replacement plan has been implemented to maintain a state-of-the-art fleet. Based upon the frequency of use and mechanical status, apparatus are replaced in a timely fashion to ensure the highest levels of in-service vehicle availability.

Executive Staff - The Fire Chief oversees the general operations of the District in accordance with the policy direction prescribed by the Board of Directors. At present, the Fire Chief is supported by his executive staff, consisting of a Deputy Fire Chief, Battalion Chief/Fire Marshal, Battalion Chief/EMS Director, Battalion Chief/Training Officer, Battalion Chief of Organizational Resources, three Shift Battalion Chiefs, a Finance Director, a Human Resources Manager, an Administrative Services Manager, and an Information Technologies Manager.

The executive staff is responsible for six District functions: Operations, Emergency Medical Services, Training, Prevention, Information Technologies, and Organizational Resources.

The Deputy Chief, who is also the Operations Chief, is responsible for the delivery of all risk emergency services to the citizens and public, overseeing the Training and Education Division, Emergency Medical Services (EMS) Division and the Operations Shift Battalion Chiefs.

The EMS Battalion Chief is responsible for the Emergency Medical Services Division which provides delivery of emergency medical services to the community. Kaiser Permanente provides an emergency physician to serve as the District Medical Director at no cost to the District.

The Battalion Chief/Fire Marshal is responsible for the Fire Prevention Division and manages the District's community risk reduction programs. The Battalion Chief/Fire Marshal also oversees code compliance, exterior hazard abatement, fire investigations, wildfire mitigation and vegetation management programs, and public education.

The Battalion Chief/Training Officer is responsible for the Training Division which provides training to firefighters, supports a safe work culture through a safety committee and

enforces workplace and emergency fire ground safety policies through a research and development committee; and ensures that all District personnel receive continuing education related to local, State, and Federal mandated training as well as training on contemporary fire service and EMS topics.

Battalion Chief of Organizational Resources is responsible for overseeing Fleet, Facilities, Communications, and Purchasing. This is a new trial position that has been funded for 4 years.

Shift Battalion Chiefs manage on-duty personnel assigned to the five fire stations. Additionally, each Shift Battalion Chief has program management responsibilities for programs including fleet management, facilities management, communications management, and special operations team management.

The Finance Director is responsible for financial functions of the District including financial statement reporting, maintaining general ledger, financial policies, systems and procedures, cash management, debt management, accounting and budgeting, EMS billing, accounts receivables/payables, and payroll.

The Human Resources Manager is responsible for managing personnel, medical, dental, vision, and life insurance benefits and Workers Compensation claims for current and retired employees.

The Administrative Services Manager is responsible for managing the administrative office, front office staffing, and preparing Board of Director materials.

The Information Technologies Manager is responsible for overseeing IT projects, providing help desk support, and assisting the Fire Chief.

ECONOMIC OUTLOOK

Novato Fire District receives the bulk of its revenue from property taxes which are based on assessed values, so any changes in real estate valuations can significantly impact the District's revenue. While home sales and median prices have declined, prices appear to be stabilizing due to a lack of inventory. Sellers are more reluctant to sell now because they would have to turn around and buy a new home and pay much higher rates. Assessed value of properties in Marin grew 6.34% in 2022, slightly more than expected but less than the 6.55% recorded a year ago. Novato Fire's estimate of property tax revenue growth for the 2023-24 fiscal year is 5.65%, an increase over last year's 4.69%. The County's Budget Director is forecasting that Marin's property tax growth will decline to 5% in 2024-25 and 4% in the 2025-26 fiscal years.

The District expects inflation to continue to have an impact on its operating costs for expenditures such as fuel, equipment and supplies, utilities, insurance, and facilities and vehicle repairs and maintenance. The District will closely monitor and manage its expenditures to ensure costs do not exceed revenue.

Despite the high inflation and interest rates, the stock market has remained resilient and rebounded from its 2020 lows, however there is potential for increased volatility heading into 2024 due to continued economic uncertainty, global conflicts, and political instability leading up to the 2024 election. These factors could result in a downward revision to the expected rate of return assumption used to value the District's pension liability. The rate of return on investments assumed in the District's OPEB (Other Post Employment Benefits) for retiree healthcare benefits plan was reduced from 7% to 6% in the latest actuarial valuation for the District's OPEB trust fund with CalPERS. In anticipation of these events, the District has set aside funds in reserve to ensure it can meet its pension and retiree healthcare obligations, in addition to providing for fire apparatus and equipment replacement and critical infrastructure needs.

Debt Reduction - The District paid off the loan on its Administration building in 2023 and is scheduled to pay off the remaining debt on Station 64 in 2024.

Long-term Financial Planning – Periodically the District prepares multi-year projections of revenues and expenditures. Included in these projections are assumptions for property tax growth, salaries, retirement, health care insurance and apparatus replacement. These projections are useful in assessing long-term sustainability and budgeting. The Board's Finance Committee provides guidance and recommendations to the full Board of Directors on matters related to District financial management and governance.

Dispatch Services Current and Future—The District is currently in contract with the Marin County Sheriff's Office (MCSO) for fire and Emergency Medical Services (EMS) dispatch. In September 2022, MCSO notified fire agencies of its intention to end the current agreement effective June 2023, with extensions provided as necessary to complete a transition. Fire and EMS dispatch center, regardless of the governance model, would provide the following service-level enhancements, above and beyond what is currently provided by MCSO. Fire agencies were already investigating other dispatch models that would provide these service-level enhancements. The Marin County Fire Department is in the process of creating its own fire and EMS dispatch service to the other Marin Fire agencies under a contract for services. All employees are County employees. The District has signed an MOU utilizing County Fire's new fire dispatch service center that is anticipated to begin dispatching in July of 2024.

Marin Wildfire Prevention Authority (MWPA) – Fiscal year 2022-23 marked the third full year of the District's participation in the MWPA, a Joint Powers Agreement (JPA) consisting of 17 member agencies covering most of Marin County that was created with the passage of Measure C. Measure C was passed in March 2020 to fund proactive, state-of-the-art wildfire prevention and preparedness efforts. Measure C approved a parcel tax on all

parcels of real property in Marin County within the defined boundary of the “Member Taxing Entities,” starting in 2020-21 for a period of ten years. The parcel tax levies up to \$0.10 per building square foot (\$75 per multifamily unit) for ten years, providing \$19,300,000 annually, with annual inflation adjustments, independent citizen oversight/audits, and low-income senior exemptions. The revenues raised by this tax are used solely to plan, finance, implement, manage, own, and operate a multi-jurisdictional agency to prevent and mitigate wildfires in Marin County. Funds are used for fire protection and prevention services, including but not limited to:

- Vegetation management (Fuels reduction)
- Wildfire detection
- Evacuation plans and alerts
- Grants
- Public education
- Defensible space and fire-resistant structure evaluations
- Local and specific wildfire prevention efforts

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence (COA) in Financial Reporting to Novato Fire Protection District for its annual comprehensive financial report (ACFR) for the fiscal year ended June 30, 2022. This marked the fifteenth consecutive year that the Novato Fire Protection District has achieved this prestigious award. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program’s requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

The preparation of this report reflects the combined and dedicated effort of District staff. We especially want to recognize the Finance Division staff and the auditors for their contributions to provide complete and reliable information for the stewardship of public funds.

We would like to take this opportunity to express our thanks and sincere appreciation to the Board of Directors for their continued support and trust.

The Novato Fire District leadership and staff bring an effective combination of skills, experience and dedication to carry out the District’s mission:

***The Novato Fire District Exists
To Care For, Protect and Serve Our Communities.***

Sincerely,

A handwritten signature in black ink that appears to read "Bill Tyler".

Bill Tyler, CFO
Fire Chief

A handwritten signature in blue ink that appears to read "Joe Valenti".

Joe Valenti
Finance Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Novato Fire Protection District
California**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morill

Executive Director/CEO

Financial Section



Photo: Captain Lemelin

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Novato Fire Protection District
Novato, California

Opinions

We have audited the accompanying financial statements of the governmental activities and General Fund of the Novato Fire Protection District (District), California, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of the District as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirement relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying Supplementary Information, as listed in the Table of Contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Introductory Section and Statistical Section listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Mazze + Associates

Pleasant Hill, California
December 15, 2023



NOVATO FIRE DISTRICT

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MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis (MD&A) provides an overview of the District's financial activities for the fiscal year ended June 30, 2023. The MD&A describes the significant changes from the prior year that occurred in general operations and discusses the activities during the year for capital assets and long-term debt. The discussion concludes with a description of currently known conditions that are expected to impact the financial position of the District. The reader is encouraged to consider the information presented here in conjunction with the additional information furnished in the Letter of Transmittal.

FINANCIAL HIGHLIGHTS

GOVERNMENT-WIDE

- The District ended its fiscal year with a net position of \$49,714,425
- The total Program Expenses were \$30,032,869
- The total Program Revenues were \$8,084,847
- The total General Revenues were \$35,059,286
- The change in Net Position represents an increase of \$13,111,264 in revenues over expenses.

GENERAL FUND

- The General Fund revenues exceeded expenditures by \$8,142,212.
- The actual resources received in the General Fund exceeded final budget by \$7,138,659. Actual expenditures were lower than final budget by \$2,185,213.
- At the end of the fiscal year, unassigned fund balance for the General Fund was \$16,585,345 or 48% of General Fund expenditures.

ANNUAL REPORT OVERVIEW

This annual report consists of a series of financial statements. The District's basic financial statements are comprised of three components: Government-wide financial statements, Fund financial statements and Notes to the basic financial statements. This report also contains supplementary information and statistical data in addition to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements provide the reader with a longer-term view of the District's finances as a whole and includes the Statement of Net Position and Statement of Activities. The manner of presentation is similar to a private sector business.

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

The Statement of Net Position presents information about the financial position of the District as a whole, including all its capital assets and long-term liabilities on the full accrual basis. Over time, increases or decreases in net position is one indicator in monitoring the financial health of the District.

The Statement of Activities provides information about all the District's revenues and expenses on the full accrual basis, with the emphasis on measuring net revenues or expenses of each specific program. This statement explains in detail the change in Net Position for the year.

All of the activities in the government-wide financial statements are principally supported by property taxes, ambulance service fees, and inspection fees. The government activities of the District include general government and interest on long-term debt.

The government-wide financial statements use the full accrual basis of accounting method which records revenues when earned and expenses at the time the liability is incurred, regardless of when the related cash flows take place.

The government-wide financial statements can be found on pages 14 to 15 of this report.

GOVERNMENTAL FUND FINANCIAL STATEMENTS

The governmental fund financial statements provide more detailed information about the District's Governmental Fund, focusing primarily on the short-term activities of the organization. The Governmental Fund Financial Statements measure only current revenues and expenditures and fund balances, excluding capital assets, long-term debt and other long-term obligations.

All of the District's basic services are considered to be governmental activities. Novato Fire Protection District's services are supported by general District revenues such as property taxes, intergovernmental revenues (primarily state reimbursements for out of county incident responses and emergency medical transports), ambulance service fees, and inspection fees.

Government funds focus on how money flows into and out of the fund and the balance left at year-end available for spending. These funds are reported using an accounting method called the modified accrual method, which measures cash and all other financial assets that can readily be converted to cash. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. The governmental fund financial statements can be found on pages 16 and 18 of this report. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is itemized in a reconciliation following the fund financial statements on page 17.

Notes to the Basic Financial Statements: The notes provide additional information that is essential to the reader for a full understanding of the data provided in the Government-wide and Fund Financial Statements.

Other Information: In addition to the Basic Financial Statements and accompanying notes, this report also presents certain Required Supplementary Information such as Budgetary Comparison Schedules and a Statistical Section, providing financial tables conforming to GASB 44 standard requirements and historical trend data on the District.

FINANCIAL ACTIVITIES OF THE DISTRICT AS A WHOLE

This analysis focuses on the net position and changes in net position of the District’s Governmental Activities (Tables 1 and 2), as presented in the Government-Wide Statement of Net Position and Statement of Activities that follow:

Table 1
Condensed Statement of Net Position
As of June 30, 2023 and 2022
(in thousands)

	Governmental Activities		
	2023	2022	Increase (decrease)
Current assets	\$ 46,763	\$ 38,777	\$ 7,986
Net pension asset	-	11,378	(11,378)
Net capital assets	17,615	18,069	(454)
Total assets	64,378	68,224	(3,846)
Deferred outflows	22,452	14,441	8,011
Current liabilities	4,856	5,220	(364)
Non-current liabilities	29,437	4,822	24,615
Total liabilities	34,293	10,042	24,251
Deferred inflows	2,823	36,020	(33,197)
Net Position:			
Net investment in capital assets	17,126	17,039	87
Restricted	327	(112)	439
Unrestricted	32,261	19,676	12,585
Total Net Position	\$ 49,714	\$ 36,603	\$ 13,111

The following explains the major points impacting net position as shown in Table 1:

- Current assets increased by approximately \$7,986,000 or 21%, due primarily to the increase in cash and cash equivalents resulting from higher revenues in excess of expenditures which decreased slightly.
- Net pension asset of \$11,378,000 reverted back to a net pension liability as investment losses during the plan year ending June 30, 2022 erased investment gains from the prior year's measurement period which caused the District's actuarial liability to exceed its retirement plan assets.
- Deferred outflows increased by \$8,011,000 or 55%, \$4,027,000 of which was related to an increase in pension deferred outflows primarily due to investment returns and proportion changes, and \$3,984,000 related to an increase in OPEB deferred outflows primarily due to contributions made subsequent to the measurement date, net difference between projected and actual earnings in OPEB plan investments, and changes in assumptions.
- Non-current liabilities increased by approximately \$24,615,000 or 510%, primarily due to increases in Net Pension Liability (\$21,691,000) and Net OPEB Liability (\$3,551,000), which were partially offset by decreases in current portion of Notes and Loan Payable and Workers' Compensation Claims.
- Deferred inflows decreased by approximately \$33,197,000 or 92%, due to a decrease in pension deferred inflows (\$31,012,000) related to prior year's investment gains to be recognized in future periods and decrease in OPEB deferred inflows (\$2,185,000) related to net difference between projected and actual earnings in OPEB plan investments.
- Restricted net position increased by approximately \$439,000 primarily due to delayed expenditures in Defensible Space program for the Marin Wildfire Prevention Authority (MWPA).
- Total net position increased by \$13,111,000 due to an increase in assets (primarily cash and receivables) and deferred outflows (\$4,165,000), combined with a net decrease in liabilities and deferred inflows (\$8,946,000).

Table 2
Condensed Statement of Activities
For the Years Ended June 30, 2023 and 2022
(in thousands)

	Governmental Activities		
	2023	2022	Increase (decrease)
Expenses			
Personnel	\$ 20,910	\$ 17,941	\$ 2,969
Material and services	7,966	7,300	666
Depreciation	1,142	1,096	46
Interest on debt	15	27	(12)
Total expenses	<u>30,033</u>	<u>26,364</u>	<u>3,669</u>
Program revenues			
Measure C revenue - MWPA	1,992	1,933	59
Measure C - Core fund reimbursement	2,123	624	1,499
Charges for services	3,970	3,310	660
Total program revenues	<u>8,085</u>	<u>5,867</u>	<u>2,218</u>
Net program expense	<u>21,948</u>	<u>20,497</u>	<u>1,451</u>
General revenues			
Property taxes	\$ 33,000	\$ 31,175	\$ 1,825
Investment earnings	416	20	396
Grants	80	81	(1)
Miscellaneous	1,563	2,174	(611)
Total general revenues	<u>35,059</u>	<u>33,450</u>	<u>1,609</u>
Change in Net Position	13,111	12,953	158
Net Position - beginning of year	<u>36,603</u>	<u>23,650</u>	<u>12,953</u>
Net Position - end of year	<u>\$ 49,714</u>	<u>\$ 36,603</u>	<u>\$ 13,111</u>

The following describes the major points impacting the Statement of Activities as shown in Table 2:

- Personnel expenses increased by approximately \$2,969,000 or 17%, primarily due to an increase in net pension liability and related deferred inflows and outflows of (\$3,862,000). This was offset by a decrease in salaries and benefits of (\$574,000) and a decrease in net OPEB liability and related deferred inflows and outflows of (\$382,000).

- Material and services increased by approximately \$666,000 or 9%, primarily due to one-time litigation settlement costs (\$285,000), and increases in facilities repair costs (\$178,000) and vegetation management matching grants (\$180,000) for Marin Wildfire Prevention Authority (MWPA).
- Increase of \$1,499,000 for Measure C Core fund reimbursement due to increase in Core project work (evacuation routes, fuel breaks and maintenance, vegetation and tree removal, and environmental compliance) which was invoiced to the District and reimbursed by MWPA. The District does not receive pass-through funds for Core program projects directly from Measure C tax revenue proceeds as it does with Local Mitigation and Defensible Space programs.
- Charges for services increased by approximately \$660,000 or 20%, primarily due to increases in ambulance service fees (\$265,000), and Ground Emergency Medical Transportation (GEMT) reimbursements for prior three years' submittals due to State of California and Department of Health Care Services program delays (\$333,000).
- Property taxes increased by \$1,825,000 or 6%, primarily due to growth in assessed real estate valuations and increases in special tax assessment and residual and pass-through property tax revenue associated with the Novato Successor Agency (former Novato redevelopment agency).
- Miscellaneous revenue decreased by \$611,000 or 28%, primarily due to one-time insurance claim payments in prior year.

FUND FINANCIAL STATEMENTS

The fund financial statements provide detailed information about the District's general fund.

The fund financial statements provide a short-term view of the District's operations. They are reported using an accounting basis called modified accrual which reports cash and other short-term assets and liabilities (receivables and payables) that will soon be converted to cash or will soon be paid with cash.

As shown on page 18, the government fund balance increased by \$8,155,212. The increase was primarily the result of higher property tax revenues and charges for services exceeding expenditures.

On page 19, there is a reconciliation from the modified-accrual net change in fund balance reported in the Statement of Revenues, Expenditures and Changes in Fund Balance for the governmental fund to the full-accrual change in net position of the Statement of Activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the year there was a net increase in General Fund appropriations of approximately \$98,000 between the original and final amended budget, which was due to updated medical insurance premiums.

Significant variances between final budget and actual revenues included \$2,123,000 positive variance for unbudgeted Marin Wildfire Prevention Authority (MWPA) Core fund reimbursement and \$1,992,000 for Measure C pass-through revenue for Defensible Space and Local Mitigation programs, \$1,361,000 positive variance in charges for services (primarily ambulance service revenue), and \$780,000 positive variance for property taxes. Significant variances between final budget and actual expenditures included \$3,928,000 positive variance for delayed capital expenditures and \$2,959,000 negative variance for unbudgeted MWPA services and supplies. All of the MWPA expenditures were offset by Measure C revenue and MWPA Core fund reimbursements.

Additional details comparing budget to actual are shown on page 50.

CAPITAL ASSETS

As of June 30, 2023, the District had approximately \$17,615,000 in net capital assets.

Table 3
Capital Assets
As of June 30, 2023 and 2022
(in thousands)

	Governmental Activities		
	2023	2022	Increase (decrease)
Nondepreciable capital assets:			
Land	\$ 3,028	\$ 3,028	\$ -
Construction in progress	-	2,446	(2,446)
Total nondepreciable capital assets	3,028	5,474	(2,446)
Depreciable capital assets:			
Buildings and improvements	22,338	20,268	2,070
Equipment	3,866	3,672	194
Apparatus and vehicles	8,602	8,475	127
Total depreciable capital assets	34,806	32,415	2,391
Less accumulated depreciation	(20,219)	(19,820)	(399)
Capital Assets, net	\$ 17,615	\$ 18,069	\$ (454)

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are reported at fair value as of the date contributed. Depreciation is a systematic approach to allocate the cost of capital assets over their estimated useful lives. The District has adopted a 30 year life for its buildings, 15 years for fire

apparatus, 10 years for ambulances, 5 years for other motor vehicles, and 3-10 years for furniture, fixtures, and equipment. Additional details about capital assets are shown in Notes 1 and 3 in the financial statements.

DEBT ADMINISTRATION

As of June 30, 2023, the District had approximately \$489,000 in outstanding debt (see Table 4).

Table 4
Outstanding Debt
As of June 30, 2023 and 2022
(in thousands)

	Governmental Activities		
	2023	2022	Increase (decrease)
Notes payable	\$ 489	\$ 1,030	\$ (541)
Total Debt	\$ 489	\$ 1,030	\$ (541)

The District paid off the note on its administration building in May of 2023. The note payable on Station 64 is scheduled to be paid off in August of 2024. The District borrowed \$3,000,000 in 2014 to finance the construction of Station 64.

Additional details about long-term debt are disclosed in Notes 4 and 5.

ECONOMIC OUTLOOK

The series of rate hikes in 2022 appears to have slowed inflation as the Federal Reserve decided to hold interest rates steady at its meeting in December 2023. The Consumer Price Index (CPI) for all items in the San Francisco Bay Area increased by 2.8% for the 12-month period ending in October 2023 after having risen by 6.5% over the 12-month period ending in December 2022. Mortgage rates are still hovering over 7%. The higher rates have contributed to a decline in sales and median home prices, however in Marin County the low inventory levels have countered the drop in median prices. Since Novato Fire District receives the bulk of its revenue from property taxes it closely monitors the housing markets and real estate valuations. The stock market has rebounded from its lows in 2022 as unemployment remains relatively low and earlier recession scenarios pointing more toward a “soft landing” with the Fed holding interest rates steady in 2024 and possibly even reducing rates to keep the economy from stalling. While these developments are encouraging, there is still considerable uncertainty and downside risk to the economy overall given the ongoing global and political instability and presidential election in 2024.

With high inflation expected to persist in the near-term, the District will continue to focus its efforts on controlling costs of its operating expenses such as vehicles, fuel, equipment, supplies, utilities, insurance, repairs and maintenance and seeking out the most efficient solutions and lowest cost vendors where possible.

The District will also continue to take a proactive and long-term financial sustainability approach to funding its reserves to ensure it has sufficient funds available to meet its future long-term financial commitments with respect to pension and retiree healthcare benefits, and larger non-recurring expenditures such as fire apparatus and equipment replacement, facilities and infrastructure improvements, and IT software and security.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the funds under its stewardship.

Please address any questions about this report or requests for additional financial information to the address on our letterhead.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Bill Tyler", with a horizontal line extending to the right.

Bill Tyler, CFO
Fire Chief

Basic Financial Statements

NOVATO FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION
AS OF JUNE 30, 2023

	Governmental Activities
ASSETS	
CURRENT ASSETS	
Cash and cash equivalents (Note 2)	\$44,468,094
Receivables:	
Due from other governments	1,354,357
Ambulance service fees, net allowance for doubtful accounts of \$1,957,009	585,821
Property taxes	323,594
Prepaid items	31,593
Total current assets	46,763,459
NON-CURRENT ASSETS	
Land and construction-in-progress (Note 3)	3,028,295
Depreciable capital assets, net (Note 3)	14,586,983
Total non-current assets	17,615,278
Total assets	64,378,737
DEFERRED OUTFLOWS	
Deferred outflows related to pension (Note 8)	16,043,161
Deferred outflows related to OPEB (Note 9)	6,408,351
Total Deferred Outflows	22,451,512
LIABILITIES	
CURRENT LIABILITIES	
Accounts payable	865,360
Accrued expense	186,813
Interest payable	3,871
Notes and loan payable to bank (Note 4)	324,948
Compensated absences (Note 1)	3,340,771
Workers' compensation claims (Note 10)	134,000
Total current liabilities	4,855,763
NON-CURRENT LIABILITIES	
Notes and loan payable to bank (Note 4)	164,014
Workers' compensation claims (Note 10)	855,000
Net Pension liability (Note 8)	21,690,565
Net OPEB liability (Note 9)	6,727,804
Total non-current liabilities	29,437,383
Total liabilities	34,293,146
DEFERRED INFLOWS	
Deferred inflows related to pension (Note 8)	2,618,224
Deferred inflows related to OPEB (Note 9)	204,454
Total Deferred Inflows	2,822,678
NET POSITION (Note 1)	
Net investment in capital assets	17,126,316
Restricted	327,204
Unrestricted	32,260,905
Total net position	\$49,714,425

See accompanying notes to financial statements

NOVATO FIRE PROTECTION DISTRICT
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

	Governmental Activities						
	Total	Emergency Medical Services	Prevention	Operations	Organizational Resources & Support	Training	Marin Wildfire Prevention Authority (MWPA)
EXPENSES							
Personnel	\$20,910,091	\$6,018,386	\$701,599	\$9,418,850	\$3,628,032	\$433,810	\$709,414
Material and services	7,966,324	376,324	155,210	295,582	4,133,510	46,977	2,958,721
Depreciation	1,142,008	94,295		196,945	838,478		12,290
Interest on debt and fiscal charges	14,446				14,446		
Total expenses	<u>30,032,869</u>	<u>6,489,005</u>	<u>856,809</u>	<u>9,911,377</u>	<u>8,614,466</u>	<u>480,787</u>	<u>3,680,425</u>
PROGRAM REVENUES:							
Measure C revenue - MWPA	1,992,139						1,992,139
MWPA - Core fund reimbursement	2,123,004						2,123,004
Charges for services	<u>3,969,704</u>	<u>3,915,036</u>	<u>54,668</u>				
Net program expense (surplus)	<u>21,948,022</u>	<u>\$2,573,969</u>	<u>\$802,141</u>	<u>\$9,911,377</u>	<u>\$8,614,466</u>	<u>\$480,787</u>	<u>(\$434,718)</u>
GENERAL REVENUES							
Property taxes	33,000,121						
Investment earnings	415,939						
Grants not restricted to specific	79,902						
Miscellaneous	<u>1,563,324</u>						
Total general revenues	<u>35,059,286</u>						
Change in net position	13,111,264						
NET POSITION-BEGINNING OF THE YEAR	<u>36,603,161</u>						
NET POSITION-END OF THE YEAR	<u>\$49,714,425</u>						

See accompanying notes to financial statements

NOVATO FIRE PROTECTION DISTRICT
BALANCE SHEET
GOVERNMENTAL (GENERAL) FUND
JUNE 30, 2023

ASSETS

Cash and cash equivalents (Note 2)	\$44,468,094
Receivables:	
Due from other government	1,354,357
Ambulance service fees, net allowance for doubtful accounts of \$1,957,009	585,821
Property taxes	323,594
Prepaid items	<u>31,593</u>
Total assets	<u><u>\$46,763,459</u></u>

LIABILITIES

Accounts payable	\$865,360
Accrued liabilities	<u>186,813</u>
Total liabilities	<u>1,052,173</u>

DEFERRED INFLOWS OF RESOURCES

Unavailable revenue	<u>548,240</u>
Total Deferred Inflows of Resources	<u>548,240</u>

FUND BALANCE

Nonspendable (Note 6)	31,593
Restricted - MWPA Program (Note 6)	327,204
Committed (Note 6)	5,071,552
Assigned (Note 6)	23,147,352
Unassigned	<u>16,585,345</u>
Total fund balance	<u>45,163,046</u>
Total liabilities, deferred inflows of resources and fund balance	<u><u>\$46,763,459</u></u>

See accompanying notes to financial statements

NOVATO FIRE PROTECTION DISTRICT
 Reconciliation of the
 GOVERNMENTAL (GENERAL) FUND - BALANCE SHEET
 with the
 STATEMENT OF NET POSITION
 JUNE 30, 2023

Total fund balances reported on the governmental fund balance sheet	\$45,163,046
<p>Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Funds above because of the following:</p>	
Capital assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds.	17,615,278
Ambulance service, property tax receivable and intergovernmental, that are not available to pay current period expenditures and therefore are deferred in the balance sheet.	548,240
Certain liabilities are not due and payable in the current period and therefore they are not reported in the Governmental Funds Balance Sheet.	
Notes payable	(488,962)
Interest payable	(3,871)
Compensated absences payable	(3,340,771)
Workers compensation claims	(989,000)
Deferred outflow related to pension	16,043,161
Net pension liability	(21,690,565)
Deferred inflow related to pension	(2,618,224)
Deferred outflow related to OPEB	6,408,351
Net OPEB liability	(6,727,804)
Deferred inflow related to OPEB	(204,454)
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$49,714,425

See accompanying notes to basic financial statements

NOVATO FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL (GENERAL) FUND
FOR THE YEAR ENDED JUNE 30, 2023

REVENUES:

Property taxes	\$32,998,684
Measure C revenue - MWPA	1,992,139
MWPA - Core fund reimbursement	2,123,004
Charges for services	3,811,099
Interest income	415,939
Intergovernmental	1,565,434
Miscellaneous	<u>77,792</u>
Total Revenues	<u>42,984,091</u>

EXPENDITURES:

Current:	
Public Safety	
Salaries and benefits	25,616,659
Services and supplies	7,927,575
Capital outlay	740,023
Debt service	
Principal	540,650
Interest and fiscal charges	<u>16,972</u>
Total Expenditures	<u>34,841,879</u>

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>8,142,212</u>
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OTHER FINANCING SOURCES

Proceeds from sale of capital assets	<u>13,000</u>
Total Other Financing Sources	<u>13,000</u>

NET CHANGE IN FUND BALANCE	8,155,212
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Fund balance at beginning of year	<u>37,007,834</u>
Fund balance at end of year	<u><u>\$45,163,046</u></u>

See accompanying notes to basic financial statements

NOVATO FIRE PROTECTION DISTRICT
 Reconciliation of the
 NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUND
 with the
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2023

The schedule below reconciles the Net Change in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$8,155,212

Amounts reported for governmental activities in the Statement of Activities are different because of the following:

Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.

The capital outlay expenditures are therefore added back to fund balance	740,023
Non-capitalized expenditures are reduced from fund balance	(46,353)
Disposal of capital assets is deducted from fund balance	(5,396)
Depreciation expense is deducted from the fund balance	(1,142,008)

The amounts below included in the Statement of Activities do not provide or (require) the use of current financial resources and therefore are not reported as revenue or expenditures in governmental funds (net change):

Unavailable revenue	160,042
Compensated absences	(195,675)
Net OPEB liability and related deferred inflows and outflows	2,619,194
Workers' compensation claims	314,000
Net pension asset and related deferred inflows and outflows	1,969,036

Debt principal transactions reported in the governmental fund statement of revenue but not considered an operating activity in the statement of activities (but only as changes in liabilities)

Principal repayments on note payable	540,663
Change in interest payable on note payable	2,526

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$13,111,264

See accompanying notes to basic financial statements

**NOVATO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Novato Fire Protection District (the District) is a separate governmental unit established July 6, 1926, as a special district of the State of California. The purpose of the District is to provide fire protection, emergency medical and related services to the City of Novato and the surrounding area. The City of Novato and surrounding area approximates 71 square miles with an estimated population of 65,000. A five-person Board of Directors elected by the citizens for four-year terms governs the District. The District’s legal authority and responsibilities are contained in the State of California Health and Safety Code under the “Fire Protection District Law of 1987.”

Introduction

The District’s financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

**BASIC FINANCIAL STATEMENTS
GOVERNMENT-WIDE STATEMENTS**

The District’s basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements.

In the government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities), the District’s activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District’s net position is reported in two parts: (1) Net investment in capital assets, and (2) unrestricted net position.

The government-wide Statement of Activities reports both the gross and net cost of each of the District’s functions. The functions are supported by general government revenues (property taxes and intergovernmental revenues). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Operating grants include operating-specific and discretionary (either operating or capital) grants while capital grants reflect capital-specific grants.

The categories of governmental activities included in the statement of activities report expenses directly attributable to the functions indicated. The category “Operations” includes services for structural and wildland fire suppression, response to hazardous materials incidents, search and rescue, vehicle extrication and other emergency services. The category, “Organizational Support,” includes all expenses (including those incurred in support of other activities) not directly chargeable to another activity.

The government-wide focus is more on the sustainability of the District as an entity and the change in the District’s net position resulting from the current year’s activities.

**NOVATO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

FUND FINANCIAL STATEMENTS

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures.

The District uses the following fund types:

Governmental funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial positions (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental fund of the District:

General fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

BASIS OF ACCOUNTING:

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

Accrual

The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified accrual

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e. both measurable and available. "Available" means collectible within the current period or within 60 days after year-end. Expenditures are generally recognized when the related liability is incurred. The exception to this general rule is that payments for general obligation long-term liabilities are recognized when due.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

**NOVATO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

FINANCIAL STATEMENT AMOUNTS

Cash and Cash Equivalents

The District has defined cash and cash equivalents to include cash on hand, demand deposits, and short-term investments with its fiscal agent (County of Marin).

Prepaid Items

Payments to vendors that benefit future accounting periods are classified as prepaid items until charged to expenditures in the period benefited.

Unavailable Revenue

Unavailable revenue (in the fund financial statements) represents ambulance fees and property taxes earned during the year but not collected in time to be available to finance the current year's operations.

Net Position

Net position is the excess of all the District's assets and deferred outflows over all its liabilities and deferred inflow, regardless of fund. Net position is divided into three captions on the Statement of Net Position. These captions apply only to net position, which is determined at the Government-wide level and proprietary funds and are described below:

Net Investment in Capital Assets, describes the portion of net position which is represented by the current net book value of the District's capital assets, less the outstanding balance of any debt issued to finance these assets.

Restricted describes the portion of net position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws or other restrictions which the District cannot unilaterally alter. These principally include developer fees received for use on capital projects, debt service requirements and funds restricted to low and moderate income purposes.

Unrestricted describes the portion of net position which is not restricted as to use.

Fund Balance

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Governmental accounting principles provide that fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

**NOVATO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Nonspendable – This component includes amount that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted – This component consists of amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislations.

Committed – This component consists of amounts that can only be used only for the specific purposes determined by a formal action of the District’s Board highest level of decision-making authority. The District Board can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Assigned – This component consists of amounts that are constrained by the District’s intent to be used for specific purposes, but are neither restricted nor committed. The authority for assigning fund balance is expressed by the Board of Directors, Fire Chief or their designee (Finance Director) as established in the District’s Fund Balance Policy.

Unassigned – This classification represents amounts that have not been restricted, committed or assigned to specific purposes within the General Fund.

The District’s policy is that committed and assigned fund balances are considered to have been spent first before unassigned fund balances are spent.

Use of Estimates

The basic financial statements have been prepared in conformity to generally accepted accounting principles and therefore include amounts based on informed estimates and judgments of management. Actual results could differ from those estimates.

Capital Assets

Contributed capital assets, donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at acquisition value. All other capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Capital assets are recorded if acquisition or construction costs exceed \$5,000. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

- Buildings 30 – 40 years
- Fire apparatus 15 – 20 years
- Ambulances 15 – 20 years
- Other vehicles 5 years
- Furniture, fixtures and equipment 3 – 10 years

**NOVATO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences

The District accrues accumulated unpaid vacation and sick leave and associated employee- related costs when earned by the employee.

In accordance with an agreement with the Novato Professional Firefighters Association, the District is obligated to provide the following compensated absence benefits:

Sick leave Shift employees of the District earn sick leave at 12 hours per month and may accumulate up to 2,912 hours. Day employees earn 8.5 hours per month. An employee’s accumulated sick leave may be applied toward retirement, or upon separation from the District, may be received in salary at 50% of the current hourly rate. Management has estimated that all of the total accrued sick leave payable is a current liability.

Vacations Shift personnel earn vacation shifts at a rate of 6 to 18 shifts per year, depending on length of service. Day personnel earn between 102 to 306 hours per year. The District allows members to rollover their annual vacation shifts to the following year and each employee may bank twice their annual vacation accrual. Management has estimated that all of the total accrued vacation payable will be redeemed within one year.

Compensatory time-off All District personnel may accumulate accrued overtime pay at one and one-half times their basic pay rate. Accumulated compensatory time is limited to 96 hours. Amounts in excess of 96 hours or time accumulated for over one year from the date earned are paid to the employee.

The following is a schedule of changes in compensated absences during the year:

Balance as of June 30, 2022	\$3,145,096
Increases during the year	1,883,005
Decreases during the year	(1,687,330)
Balance as of June 30, 2023	3,340,771
Less amount due within 1 year	3,340,771
Amount due after 1 year	

NOVATO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position or balance sheet reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of *resources*, represents a consumption of net assets or fund balance that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position or balance sheet reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 inputs are inputs – other than quoted prices included within level 1 – that are observable for an asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

Workers' Compensation Claims

A liability for workers compensation claims is shown on the Statement of Net Position. The short-term portion of the liability is estimated based on historical claims paid during the preceding year beginning September 1st through August 31st of the current year. Additional information is presented in Note 10.

Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrances outstanding at year-end are reported as assigned fund balance and do not constitute expenditures or liabilities.

**NOVATO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property Taxes

The County of Marin levies taxes and places liens on real property as of January 1 on behalf of the District. Secured property taxes are due the following November 1 and March 1 and become delinquent April 10 and December 10, for the first and second installments, respectively. Unsecured property taxes are levied throughout the year.

In 1993, the District entered into an agreement (commonly known as the Teeter Plan) with the County of Marin. The Teeter Plan calls for the County to advance the District its share of the annual gross levy of secured property taxes and special assessments. In consideration, the District gives the County of Marin its rights to penalties and interest on delinquent property tax receivables and actual proceeds collected. The receivable on the balance sheet is for unsecured property taxes.

Special fire and paramedic tax charges are assessed by the District Board of Directors before September 1 and adopted by ordinance. These special tax charges are incorporated on property tax bills, and therefore are attached as an enforceable lien on real property located within the District.

OPEB Liabilities, OPEB Expenses and Deferred Outflows/Inflows of Resources Related to OPEB - For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District’s OPEB Plan and additions to/deductions from the OPEB Plan’s fiduciary net position have been determined on the same basis as they are reported by California Employers’ Retiree Benefit Trust (CERBT). For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Lease and Subscription Based Information Technology Arrangements Accounting

A lease is defined as a contract that conveys control of the right to use another entity’s nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment.

A subscription based information technology arrangement (SBITA) is described as a right to use a computer software, cloud software or services for a period of time in an exchange or exchange-like transaction.

The District has established a threshold of 5% of total assets over a 5 year period to assess the need to report leases or SBITAs. As of June 30, 2023, the District has no leases or SBITAs that meet this threshold.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and investments consisted of the following:

Cash with County Treasurer's Pool	\$38,769,677
Cash in banks, unrestricted	5,698,417
Total	\$44,468,094

NOVATO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

NOTE 2 – CASH AND CASH EQUIVALENTS (Continued)

The District maintains most of its cash in the County of Marin pooled investment fund for the purpose of increasing interest earnings through pooled investment activities. Interest earned on the investment pool is allocated quarterly to the participating funds using the daily cash balance of each fund. This pool, which is available for use by all funds, is displayed in the financial statements as “Cash and Cash Equivalents.”

The County Pool includes both voluntary and involuntary participation from external entities. The State of California statutes require certain special districts and other governmental entities to maintain their cash surplus with the County Treasurer.

The County’s investment pool is not registered with the Securities and Exchange Commission as an investment company. Investments made by the Treasurer are regulated by the California Government Code and by the County’s investment policy. The objectives of the policy are in order of priority, safety, liquidity, yield, and public trust. The County has established a treasury oversight committee to monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code. The oversight committee and the Board of Supervisors review and approve the investment policy annually. The fair value of the District’s position of the pool is the same as the value of the pool shares. The County Treasurer prepares and submits a comprehensive investment report to the members of the oversight committee and the investment pool participants every month. The report covers the types of investments in the pool, maturity dates, par value, actual costs and fair value.

INTEREST RATE RISK

In accordance with its investment policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment pool to 540 days, or 1.5 years. At June 30, 2023, the County’s investment pool had a weighted average maturity of 196 days

For purposes of computing weighted average maturity, the maturity date of variable rate notes is the length of time until the next reset date rather than the stated maturity date.

CREDIT RISK

State law and the County’s Investment Policy limits investments in commercial paper, corporate bonds, and medium term notes to the rating of “A” or higher as provided by Moody’s Investors Service or Standard & Poor’s Corporation. The County’s Investment Policy limits investments purchased by Financial Institution Investment Accounts, a type of mutual fund, to United States Treasury and Agency obligations with a credit quality rating of “AAA.” As of June 30, 2023, the Marin County Investment Pool’s Fund credit quality rating is AAA.

**NOVATO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 2 – CASH AND CASH EQUIVALENTS (Continued)

CONCENTRATION OF CREDIT RISK

The following is a summary of the concentration of credit risk by investment type as a percentage of the fair value of the County’s investment pool at June 30, 2023.

Investment types in investment pool	Percent of portfolio
Federal Agency - Coupon	33%
Federal Agency - Discount	64%
Money Market Funds, Treasury Securities, Miscellaneous Securities and LAIF	3%
	100%

CUSTODIAL CREDIT RISK

For investments and deposits held with safekeeping agents, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or deposits that are in the possession of an outside party. At year end, the County’s investment pool had no securities exposed to custodial credit risk. In the case of cash deposits, custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. As of June 30, 2023, the District’s bank balance was \$5,698,417 and \$3,004,120 of that amount was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging or financial institution’s trust department or agent, but not in the District’s name.

FAIR VALUE HIERARCHY

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

At June 30, 2023, the District’s investment in the County Treasurer’s Pool was an uncategorized input not defined as a Level 1, Level 2, or Level 3 input.

LOCAL AGENCY INVESTMENT FUND

The District is a participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The District reports its investment in LAIF at the fair value amount provided by LAIF, which is the same as the value of the pool share. The balance is available for withdrawal on demand, and is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

Included in LAIF’s investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises, United States Treasury Notes and Bills, and corporations. At June 30, 2023, these investments matured in an average of 260 days.

**NOVATO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 3 – CAPITAL ASSETS

Capital assets activities for the year ended June 30, 2023, were as follows:

	Balance June 30, 2022	Additions	Dispositions/ Adjustments	Balance June 30, 2023
Nondepreciable capital assets:				
Land	\$3,028,295			\$3,028,295
Construction in progress	290,037		(\$290,037)	
Total capital assets not being depreciated	<u>3,318,332</u>		<u>(290,037)</u>	<u>3,028,295</u>
Capital assets being depreciated:				
Buildings and building improvements	22,423,628	\$7,731	(\$93,306)	22,338,053
Furniture, fixtures and equipment	3,671,507	816,590	(621,528)	3,866,569
Fire apparatus and vehicles	8,475,191	159,386	(32,984)	8,601,593
Total capital assets being depreciated	<u>34,570,326</u>	<u>983,707</u>	<u>(747,818)</u>	<u>34,806,215</u>
Less accumulated depreciation for:				
Buildings and building improvements	11,718,636	559,228	(89,553)	12,188,311
Furniture, fixtures and equipment	3,373,052	140,578	(619,883)	2,893,747
Fire apparatus and vehicles	4,727,958	442,202	(32,986)	5,137,174
Total accumulated depreciation	<u>19,819,646</u>	<u>1,142,008</u>	<u>(742,422)</u>	<u>20,219,232</u>
Total depreciable assets	<u>14,750,680</u>	<u>(158,301)</u>	<u>(5,396)</u>	<u>14,586,983</u>
Governmental activity capital assets, net	<u>\$18,069,012</u>	<u>(\$158,301)</u>	<u>(\$295,433)</u>	<u>\$17,615,278</u>

NOTE 4 – NOTES AND LOAN PAYABLE

On December 16, 2003, real property located at 95 Rowland Way, Novato, was purchased for \$3,650,000. A loan of \$2,700,000 was secured with Bank of Marin to finance the purchase. The loan was due in December 2013, at a fixed rate of 3.5% per annum for the first 60 months, with monthly payments of \$12,202. After the fixed rate period, the rate was adjusted for the remaining 60 months to 0.25% in excess of the most current month's 5-year Treasury Constant Maturity. On May 5, 2013, the District refinanced the outstanding balance of this Note with a new Note which bears interest at 2.763% with a monthly repayment schedule that ended on May 15, 2023.

On June 10, 2014, the District entered into an agreement with Bank of the West for a loan of \$3,000,000 to partially finance the construction of the District's Fire Station 64. This loan bears an interest rate of 1.9%. Semi-annual payments of the loan will be made on February 1 and August 1 of each year, beginning on February 1, 2015 and ending on August 1, 2024. This loan includes a 1% penalty if the loan is prepaid in the first two years.

**NOVATO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 4 – NOTES AND LOAN PAYABLE (Continued)

The following is a summary of the District’s future annual obligations:

Year ending June 30	Direct Borrowing		Total
	Principal	Interest	
2024	\$324,948	\$7,762	\$332,710
2025	164,014	1,555	165,569
Total obligation	488,962	9,317	498,279
Less amount due within 1 year	324,948	7,762	332,710
Amount due after 1 year	<u>\$164,014</u>	<u>\$1,555</u>	<u>\$165,569</u>

CHANGES IN NOTE AND LOAN PAYABLE

The following is a schedule of changes in note and loan payable during the year:

	Direct Borrowing
	Note payable
Balance as of June 30, 2022	\$1,029,612
Repayments	(540,650)
Balance as of June 30, 2023	488,962
Less amount due within 1 year	(324,948)
Amount due after 1 year	<u>\$164,014</u>

NOTE 5 – CREDIT LINE

The District utilizes a credit card with a credit limit of \$80,000. As of July 11, 2023 (the closest date to June 30, 2023), the available credit was approximately \$42,800. The interest rate is based on the prime rate identified in the Wall Street Journal, as described in the credit card agreement. At the end of the year, the interest rate was approximately 19.24%. The District routinely pays the credit card balance in full each month and therefore is not subject to interest charges.

**NOVATO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 6 – FUND BALANCE

The District’s fund balance is reported in classifications as described in Note 1. The District classified \$31,593 of prepaid items as nonspendable.

The restricted component consists of amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. At June 30, 2023, there was \$327,204 of fund balance in restricted to be used for purposes as established by the Marin Wildfire Prevention Authority (MWPA) due to overspending of Measure C funds on matching grant programs which is committed fund for vegetation management and home hardening.

In September 2013, the District established a Rainy Day Fund. The establishment or modification of, or transfer to or from the Rainy Day Fund requires a unanimous decision by the Board of Directors. The Fund should be used to provide the District with contingency funding only in the following situations: (a) when actual District revenue is 15% or more below expected District revenue, or (b) when a state of emergency is declared by the District Board or the County of Marin for an area that includes any area within District boundaries. Such emergencies are non-routine and are not expected to occur frequently. The declaration of a state of emergency by either the District or the County of Marin is a non-routine action. The balance in the Rainy Day Fund as of June 30, 2023, is \$5,071,552 and is included in committed fund balance.

The following are assigned fund balances as of the balance sheet date:

Assigned for:

Unemployment Insurance	\$93,600
Management Information Systems	1,151,500
Apparatus and Equipment Replacement	4,640,000
Facility Capital Improvement	4,700,000
Retirement Unfunded Liability	4,440,000
Training Captain Pilot Program	1,187,500
Worker's Compensation Fund	1,022,400
Retiree Health Benefits	1,591,352
Protective Equipment Reserve	481,800
Infrastructure Improvement Implementation	1,400,000
Fire-Based Dispatch	581,162
PP-GEMT-IGT	600,000
Compensated Absences	1,258,038
Total	\$23,147,352

NOTE 7 – DEFERRED COMPENSATION PLAN

District employees may defer a portion of their compensation under a District sponsored Deferred Compensation Plan created in accordance with Internal Revenue Code Section 457. Under this plan, participants are not taxed on the deferred portion of their compensation until distributed to them. Distributions may be made only at termination, retirement, death or in an emergency as defined by the Plan.

**NOVATO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 7 – DEFERRED COMPENSATION PLAN (Continued)

The laws governing deferred compensation plan assets require plan assets to be held by a Trust for the exclusive benefit of plan participants and their beneficiaries. Since assets held under these plans are not the District's property and are not subject to District control, they have been excluded from these financial statements.

NOTE 8 – PENSION PLAN

Plan Description

The District's retirement plan is administered by the Marin County Employees' Retirement Association (MCERA). All full-time and permanent part-time employees who work at least 75% of a full time position are eligible to participate.

MCERA is a cost-sharing multiple-employer retirement system governed by the 1937 Act of the California Government Code. MCERA acts as a common administrative and investment agent for defined benefit retirement plan for various local governmental agencies within the County of Marin. MCERA provides retirement, disability, and death benefits based on the employee's years of service, age, and final compensation. Employees vest after five years of service and are eligible to receive retirement benefits after 10 years of service and having attained the age of 50, or 30 years of service (20 years for safety employees) regardless of age. Copies of MCERA's annual financial reports, which include required supplementary information for each participant in the plan, may be obtained from the Marin County Employees' Retirement Association, One McInnis Parkway, Suite 100, San Rafael, California 94903.

FUNDING POLICY

Participants are required to contribute a percentage of their annual covered salary. Contributions vary depending on the age and classification at hire date and range from 9.44% to 18.41% of covered payroll. The District is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members averaging an additional 48% of covered payroll. The actuarial methods and assumptions used are those adopted by the Association's Board of Retirement. Due to contractual arrangements, the District pays a portion of the required contribution for some plan members. The contribution requirements of the plan members are established by State statute and the employer contribution rates are determined by annual actuarial valuations.

**NOVATO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 8 – PENSION PLAN (Continued)

The table below provides a summary of the key results during this reporting period.

Summary of Results		
Description	Measurement Date	
	6/30/2022	6/30/2021
Net Pension Liability (Asset)	\$21,690,565	(\$11,377,989)
Deferred Inflows	(2,618,224)	33,630,043
Deferred Outflows	9,965,474	(7,096,341)
Additional Deferred Outflows - Actual FY 22 Contributions	(4,576,956)	(4,921,049)
Net Impact on Statement of Net Position	210,029,164	260,526,162
Pension Expense (\$ Amount)	4,326,783	1,477,400
Covered Payroll (\$Amount)	10,045,653	9,603,122
Pension Expense (% of Payroll)	43.07%	15.38%

PROJECTION OF TOTAL PENSION LIABILITY AND NET PENSION LIABILITY

Total Pension Liability (TPL) is the actuarial present value of projected benefit payments attributed to past periods of employee service. For the purposes of Governmental Accounting Standards Board Statement No. 68 (GASB 68), MCERA and the District have adopted a measurement date of June 30, 2022. The beginning of year measurement of TPL is based on the actuarial valuation as of June 30, 2021. The TPL at the end of the measurement year, June 30, 2022, is also measured as of the valuation date of June 30, 2021, and projected to June 30, 2022.

The Plan Fiduciary Net Position (FNP) is the fair value of assets. The FNP at the beginning of the year is based on the actuarial valuation as of June 30, 2021. The FNP at the end of the measurement year, June 30, 2022, is also measured as of the valuation date of June 30, 2021, and projected to June 30, 2022.

The Net Pension Asset (NPA) is the District liability for benefits provided through its defined benefit plan administered by MCERA. It is calculated by reducing the TPL by the FNP.

ACTUARIAL ASSUMPTIONS

The total pension liability as of June 30, 2022 was determined by an actuarial valuation as of June 30, 2021, using the following actuarial assumptions applied to all prior periods included in the measurement. The key assumptions in the valuation were:

- Inflation: 2.50%
- Salary increases: 3.00% plus merit component
- COLA increases:
 - 2.5% for those with a 4% COLA cap,
 - 2.4% for those with a 3% COLA cap, and
 - 1.9% for those with a 2% COLA cap
- Investment rate of return: 6.75% net of investment expense assumed
- Post-Retirement Mortality: Adopted CalPERS mortality tables projected generationally using Scale MP-2020.

**NOVATO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 8 – PENSION PLAN (Continued)

During the measurement year, the Net Pension Liability(Asset) increased from approximately \$11 million Net Pension Asset as of June 30, 2022, to approximately \$22 million Net Pension Liability as of June 30, 2023. This amount is used for the purpose of reporting the District’s share of Net Pension Liability in the current reporting year, because the only MCERA GASB 67/68 report available at the time of the audit was that prepared as of June 30, 2022.

ASSET ALLOCATION POLICY AND EXPECTED LONG-TERM RATE OF RETURN

The MCERA Board of Retirement has adopted an Investment Policy Statement (IPS), which provides the framework for the management of MCERA’s investments. The IPS establishes MCERA’s investment objectives and defines the principal duties of the Retirement Board, the custodian bank, and the investment managers. The asset allocation plan is an integral part of the IPS and is designed to provide an optimum and diversified mix of asset classes with return expectations to satisfy expected liabilities while minimizing risk exposure. MCERA currently employs external investment managers to manage its assets subject to the provisions of the policy. Plan assets are managed on a total return basis with a long term objective of achieving and maintaining a fully funded status for the benefits provided through the Plan. The following was the Retirement Board’s adopted asset allocation policy as of June 30, 2022:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	32%	4.60%
International Equity	22%	4.85%
Fixed Income	23%	1.40%
Public Real Assets	7%	3.20%
Real Estate	8%	3.65%
Private Equity	8%	6.00%
Total	<u>100%</u>	

DETERMINATION OF DISCOUNT RATE

The discount rate used to measure the Total Pension Liability was 6.75%. Related to the discount rate is the funding assumption that employees will continue to contribute to the plan at the required rates and employers will continue the historical and legally required practice of contributing to the plan based on an actuarially determined contribution, reflecting a payment equal to annual normal cost, a portion of the expected administrative expenses, an amortization payment for the extraordinary losses from 2009 amortized over a closed period (17 years remaining as of the June 30, 2021 actuarial valuation) and an amount necessary to amortize the remaining Unfunded Actuarial Liability as a level percentage of payroll over a closed period (10 years remaining as of the June 30, 2021 actuarial valuation).

A change in the discount rate would affect the measurement of the TPL. A lower discount rate results in a higher TPL and higher discount rates results in a lower TPL. Because the discount rate does not affect the measurement of assets, the percentage change in the NPL can be very significant for a relatively small change in the discount rate. A one percent decrease in the discount rate increases the TPL by approximately 13%, while a one percent increase in the discount rate decreases the TPL by approximately 11%.

**NOVATO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 8 – PENSION PLAN (Continued)

The table below shows the sensitivity of the Net Pension Liability to a one percent decrease and a one percent increase in the discount rate:

Description	1% Decrease	Discount Rate	1% Increase
	5.75%	6.75%	7.75%
Total Pension Liability	\$260,299,316	\$230,479,861	\$205,924,016
Fiduciary Net Position	208,789,297	208,789,296	208,789,297
Net Pension Liability (Asset)	<u>\$51,510,019</u>	<u>\$21,690,565</u>	<u>(\$2,865,281)</u>
Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	80.2%	90.6%	101.4%

PENSION EXPENSE, DEFERRED OUTFLOWS AND INFLOWS OF PENSION RESOURCES

The impact of experience gains or losses and assumption changes on the Total Pension Liability (TPL) are recognized in the proportionate share of the pension expense over the average expected remaining service life of all active and inactive members of the plan. As of the measurement date, this recognition period was 4 years.

The following tables show the current balance and sources of deferred outflows and inflows related to the District's defined benefit retirement plan, and the scheduled recognition of these deferred amounts:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$568,154	(\$898,144)
Changes in assumptions	1,167,966	
Changes in proportion	1,946,068	(135,590)
Changes in proportion and difference between District contributions and proportionate share of contributions		(1,584,490)
Actual FY 22-23 contributions (post measurement date)	6,077,687	
Net difference between projected and actual earnings on pension plan investments	<u>6,283,286</u>	
Net Deferred Inflows and Outflows	<u>\$16,043,161</u>	<u>(\$2,618,224)</u>

\$6,077,687 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year ended June 30	Annual Amortization
2024	\$1,479,601
2025	371,183
2026	(2,131,672)
2027	<u>7,628,138</u>
Total	<u>\$7,347,250</u>

**NOVATO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 8 – PENSION PLAN (Continued)

For the year ended June 30, 2023, the District recognized a pension expense of \$4,326,783. The table below presents the sources of the pension expense.

Operating Expenses	
Service cost	\$4,790,652
Employee contributions	(2,350,057)
Contribution difference	-
Administrative expenses	344,103
Sub-total	<u>2,784,698</u>
Financing Expenses	
Interest cost	14,889,983
Expected return on assets	<u>(15,754,082)</u>
Sub-total	<u>(864,099)</u>
Changes	
Benefit changes	
Recognition of assumption changes	583,983
Recognition of liability gains and losses	410,131
Recognition of investment gains and losses	(533,998)
Change in Proportion	1,946,068
Sub-total	<u>2,406,184</u>
Pension Expense	<u>\$4,326,783</u>
Pension Expense as % of Payroll	<u>43.07%</u>

NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

PLAN DESCRIPTION

In accordance with its agreement with the Novato Professional Firefighters Association, the District provides post-retirement health care benefits to its retirees through the Novato Fire Protection District Retiree Health Plan (Plan). The Plan is an agent multiple-employer plan for which audited financial statements are not available.

ELIGIBILITY AND BENEFITS

The following were eligibility and benefits as of the June 30, 2022 actuarial valuation:

**NOVATO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (Continued)

Management and Administrative Support Staff

Management and Administrative Support Staff retiring that terminate service and commence a retirement or disability are eligible, provided these employees have attained age 55 with ten years of service, and are enrolled in the healthcare plan upon retirement or disability. Members must be employed prior to July 1, 2009 to be eligible for tier 1. There is no minimum age requirement to be eligible to receive disability benefits, but the employee must have worked at least five years for the District. All members hired after January 1, 2005 are eligible for tier 2. Surviving spouses/domestic partners of eligible retirees are eligible for the mandated subsidy only. Surviving spouses/domestic partners of deceased active employees are eligible for the mandated subsidy only if the employee had attained age 55 with ten years of service.

For members under tier 1, the District will pay 100% of the premium for single coverage or 83.29% of the premium for two-person or family coverage. For members under tier 2, the District will pay the PEMHCA minimum after the retiree buys medical insurance through the District.

Chief Officers Association

Chief Officers Association members become eligible for retirement benefits by attaining age 50 with ten years of service, with no age requirement by attaining twenty years of service, or by continuing to work for the District until or beyond age 70. There are no age or service requirements for Safety group employees to be eligible to receive disability benefits.

Eligibility for tier 1 retiree health benefits requires an employee to have retired prior to January 1, 2011. Eligibility for tier 2 benefits requires an employee to have been hired prior to July 1, 2009 and retire after December 31, 2010. Eligibility for tier 3 retiree health benefits requires an employee to have been hired after June 30, 2009. For tier 3, the District will pay the PEMHCA minimum after the retiree buys medical insurance through the District. All tiers require the employee to be enrolled in the healthcare plan upon retirement or disability.

Tier 1 benefits for Chief Officers Association members are listed below:

Position District Pays for:	Medical	Dental	Vision
Fire Chief or Deputy Fire Chief (retired 1992 or later)	100% for retired member and dependents until the death of both parties	100% for retired member and spouse	100% for retired member and spouse
Fire Chief or Deputy Fire Chief (retired 1991 or earlier)	100% for retired member and dependents until the death of both parties	100% for retired member and spouse	0% of premium
Division Chief or Battalion Chief (retired 1992 or later)	100 % of Kaiser-Family rate or 83.29% of higher premium	100% for retired member and spouse	100% for retired member and spouse
Division Chief or Battalion Chief (retired 1992 or earlier)	100% of Kaiser Family rate or 83.29% of higher premium	100% for retired member and spouse	0% of premium

**NOVATO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (Continued)

Beginning January 1, 2012, for those under tier 2, the Supplemental Retiree Benefit Allowance paid by the District will decrease by 2.00% until reaching a percentage of 82% for members retiring in 2020. The Supplemental Retiree Benefit Allowance paid by the District is fixed at the rate in effect the year in which the member retires. For example, in the year 2016 the Supplemental Retiree Benefit Allowance paid by the District for retired members will be 90%. Retired members are responsible for paying the difference between the cost of their selected medical insurance premium and the established Supplemental Benefit Allowance Cap. The following table provides the Supplemental Retiree Benefit Allowance percentage paid by the District for retired members medical insurance premiums beginning in 2010 through 2020, when the percentage of 82% is reached.

Year Beginning	% Paid by District
January 1, 2010	100%
January 1, 2011	100%
January 1, 2012	98%
January 1, 2013	96%
January 1, 2014	94%
January 1, 2015	92%
January 1, 2016	90%
January 1, 2017	88%
January 1, 2018	86%
January 1, 2019	84%
January 1, 2020	82%

Members under tier 3 may purchase medical insurance through the District in retirement and the District will pay the minimum contribution required under the PEMHCA law.

Firefighters

Firefighters retiring that terminate service and commence a retirement or disability are eligible. Member must retire prior to December 31, 2010 to be eligible for tier 1 benefits. Member must be employed prior to July 1, 2009 and retire after December 31, 2010 to be eligible for tier 2. Employees hired after June 30, 2009 are eligible for tier 3. Eligibility for all tiers requires the employee to be enrolled in the healthcare plan upon retirement or disability.

Surviving spouses/domestic partners of eligible retirees are eligible for the mandated subsidy only. Surviving spouses/domestic partners of deceased active employees are eligible for the mandated subsidy only if the employee had attained age 50 with ten years of service.

Under tier 1, eligible members retired prior to December 31, 2010, the District will pay 100% of single coverage or 83.29% of two person or family coverage.

**NOVATO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (Continued)

Under tier 2, beginning January 1, 2011 the District will provide a Supplemental Retiree Benefit Allowance based upon a vesting formula. Each member shall fall into a category below based on current years of service as of July 1, 2010.

Current Years of Service as of July 1, 2010	Vesting Based
0-5	55%
5-10	60%
10-15	65%
15-20	70%
20-25	75%
25-30	80%

Each member shall accrue additional coverage at 0.75% for each year of service. This accrual will be in addition to the vesting base percentage described above. The sum of these two calculations shall be the total percentage of healthcare premium that is paid for by the District covering family, member and spouse or single of the Kaiser HMO Premium to a maximum of 80% on January 1, 2011, 75% on April 1, 2023 and 70% on April 1, 2028.

Members under tier 3 may purchase medical insurance through the District in retirement and the District will pay the minimum contribution required under the PEMHCA law.

For the year ended June 30, 2023, the District’s contributions to the Plan were \$2,240,908.

Employees Covered by Benefit Terms – Membership in the plan consisted of the following at June 30, 2022, the measurement date:

Active plan members	82
Inactive employees or beneficiaries currently receiving benefit payments	101
Inactive employees entitled to but not yet receiving benefit payments	-
Total	183

Net OPEB Liability

Actuarial Methods and Assumptions – The District’s net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated July 1, 2021. In the July 1, 2021 actuarial valuation, the entry-age actuarial cost method was used. The actuarial assumptions include a 6.0% discount rate assuming the District continues to fully fund for its retiree health benefits through the CERBT under investment Strategy 1 and a general inflation rate of 3.0%. Health care cost trend rate increase was assumed to be 6.25%. The unfunded actuarial liability is being amortized as a level-percent of payroll on a closed basis. The remaining amortization period at June 30, 2023 was nine years.

**NOVATO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (Continued)

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term expected real rate of return
CERBT		
Global Equity	49%	N/A
Global Debt Securities	23%	N/A
Inflation Assets	5%	N/A
Commodities	3%	N/A
REITs	20%	N/A
Total	100%	6.00%

Discount Rate – The discount rate used to measure the total OPEB liability was 6%. The projection of cash flows used to determine the discount rate assumed that District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Changes in Net OPEB Liability

The changes in the Net OPEB Liability follows:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
	(a)	(b)	(c) = (a) - (b)
Balance at June 30, 2023 (6/30/21 measurement date)	\$20,402,727	\$17,225,472	\$3,177,255
Changes Recognized for the Measurement Period:		-	
Service Cost	257,417	-	257,417
Interest on the total OPEB liability	1,399,331	-	1,399,331
Changes in benefit terms	-	-	-
Difference between expected and actual experience	(137,065)	-	(137,065)
Changes of assumptions	2,159,900	-	2,159,900
Contributions from the employer	-	2,594,729	(2,594,729)
Net investment income	-	(2,461,263)	2,461,263
Administrative expenses	-	(4,432)	4,432
Other expense	-	-	-
Benefit payments and refunds	(1,362,444)	(1,362,444)	-
Net Changes	2,317,139	(1,233,410)	3,550,549
Balance at June 30, 2023 (6/30/22 measurement date)	\$22,719,866	\$15,992,062	\$6,727,804

**NOVATO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (Continued)

Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued plan financial report that may be obtained from the client. The benefit payments and refunds include implied subsidy benefit payments in the amount of \$1,362,444.

Sensitivity of the Net OPEB Liability

The following presents the net OPEB liability of the District, as well as what the District’s net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (-1 percent) or 1-percentage-point higher (+1 percent) than the current discount rate:

Plan's Net OPEB Liability/(Asset)		
Discount Rate -1%	Current Discount	Discount Rate +1%
(5.00%)	Rate (6.00%)	(7.00%)
\$9,310,225	\$6,727,804	\$4,567,905

The following presents the net OPEB liability of the District, as well as what the District’s net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (-1 percent) or 1-percentage-point higher (+1 percent) than the current healthcare cost trend rate:

Plan's Net OPEB Liability/(Asset)		
Discount Rate -1%	Current Health Care Cost	Discount Rate +1%
(5.25% decreasing to	Trend Rates	Discount Rate +1%
4.50%)	(6.25% decreasing to	(7.25% decreasing to
4.50%)	4.50%)	4.50%)
\$4,267,234	\$6,727,804	\$9,671,367

OPEB Expenses and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the District recognized OPEB Expense of \$984,158. As of fiscal year ended June 30, 2023, the District reported deferred outflows and inflows of resources related to OPEB from the GASB 75 actuarial report:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$545,962	(\$204,454)
Changes of assumptions	2,148,727	
Net difference between projected and actual earnings on OPEB plan investments	1,472,754	
Employer contributions made subsequent to the measurement date	2,240,908	
Total	\$6,408,351	(\$204,454)

The difference between projected OPEB plan investment earnings and actual earnings is amortized over a five-year period. The remaining gains and losses are amortized over the expected average remaining service life. The expected average remaining service life for the June 30, 2022 measurement period is two years.

**NOVATO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (Continued)

\$2,240,908 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended June 30, 2024. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as future OPEB expense as follows:

Measurement Period Ended June 30	Annual Amortization
2024	\$791,282
2025	779,367
2026	752,513
2027	1,302,687
2028	337,140
Total	\$3,962,989

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, loss or damage to assets, injuries to employees, and errors and omissions, for which the District carries commercial insurance or is self-insured up to a certain limit. During the years, the District maintained the following types of insurance: property (\$25,648,228 limit, \$1,000 deductible per occurrence), general liability (\$10,000,000 aggregate limit), auto (\$1,000,000 limit), workers’ compensation (\$750,000 limit), management liability (\$10,000,000 aggregate limit, \$5,000 deductible), pollution (\$1,000,000 aggregate limit), cyber risk (\$1,000,000 aggregate limit), crime (\$2,000,000 limit per loss, \$1,000,000 per loss for forgery or money orders and counterfeit money, \$1,000 deductible), commercial excess liability insurance (\$20,000,000 aggregate limit), storage tank liability \$2,000,000 aggregate limit, \$5,000.

Fire Districts Association of California – Fire Association Self Insurance System

Effective July 2014, the District joined the Fire Districts Association of California – Fire Association Self- Insurance System (the System) for Workers’ Compensation coverage. The System is a public agency risk pool created pursuant to a joint powers agreement between the numerous member fire agencies. The System manages one pool for all member agencies. Each member pays an annual premium to the system based on the number of personnel, an estimated dollar amount of payroll and an experience factor. At fiscal year-end, when actual payroll expenditures are available, an adjustment to the year’s annual premium is made. The System reinsures through the Local Agency Excess Workers’ Compensation Authority (LAWCX), a joint powers authority, for claims in excess of \$500,000 for each insured event.

**NOVATO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 10 – RISK MANAGEMENT (Continued)

The most recent condensed financial information (unaudited) for the System is as of June 30, 2022.

Total assets	\$69,768,290
Total liabilities	<u>50,269,832</u>
Fund equity	<u><u>\$19,498,458</u></u>
Total operating revenues	\$18,325,796
Total operating expenses	<u>14,485,543</u>
Operating income (loss)	3,840,253
Non-operating Income (loss)	<u>(4,340,463)</u>
Net income (loss)	<u><u>(\$500,210)</u></u>

There were no settlements in excess of the insurance coverage in any of the three prior fiscal years.

The following schedule presents the changes in the liability for workers' compensation claims:

Balance as of June 30, 2022	\$1,155,905
Change in provision for prior year claims	(109,440)
Claims paid during the year	<u>(57,465)</u>
Balance as of June 30, 2023	989,000
Less amount due within 1 year	<u>(134,000)</u>
Amount due after 1 year	<u><u>\$855,000</u></u>

At June 30, 2023, the District did not record a liability for outstanding claims other than workers' compensation, as it believes the claims were minimal.

**NOVATO FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 11 – JOINT VENTURE

The District entered into a Joint Powers Agreement in February 1998, establishing the Marin Emergency Radio Authority (the Authority). The Authority is responsible to acquire, construct, and improve a countywide emergency radio system. During the year ended June 30, 1999, the Authority issued Revenue Bonds to be used for the acquisition of the radio system. Of the \$27 million in Revenue Bonds, the District will be responsible for 4.894%, or approximately \$1.3 million. Each year through August 2020, approximately \$104,000 annual payments will be due to the Authority from the District. Including interest and principal, it is anticipated the District's total obligation over 20 years will be approximately two million dollars.

The financial statements of the Authority are available at the County of Marin office. The most recent condensed financial information for the Authority is presented below for the year ended June 30, 2022:

Total Assets and Deferred Outflows of Resources	\$60,504,094
Total Liabilities	<u>33,521,914</u>
Net Position	<u><u>\$94,026,008</u></u>
Total Revenues	6,224,443
Total Expenses	<u>4,054,825</u>
Net Increase (Decrease) in Net Position	<u><u>\$2,169,618</u></u>

NOTE 12 – COMMITMENTS AND CONTINGENCIES

The District participates in several Federal grant programs. These programs are subject to audits performed by the District's independent accountants in accordance with the provisions of the Federal Single Audit Act as amended and applicable State requirements. In addition, these programs are subject to further examination by the grantors and the amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The District expects such amounts, if any, to be immaterial.

Required Supplemental Information

**NOVATO FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023**

**Schedule of the District's Proportionate Share of the Net Pension Liability (Asset)
Last 10 years***

Measurement Date	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018
District's proportionate share	6.9368%	7.0061%	6.1846%	5.7453%	4.7318%
Proportionate share of total pension liability	\$230,479,861	\$226,515,557	\$190,676,774	\$169,951,159	\$133,991,325
Proportionate share of fiduciary net position	208,789,296	237,893,546	162,365,224	148,940,329	118,362,292
Proportionate share of the net pension liability (asset)	\$21,690,565	(\$11,377,989)	\$28,311,550	\$21,010,830	\$15,629,033
Plan fiduciary net position as a percentage of the total pension liability	90.59%	105.02%	87.64%	87.64%	88.34%
Covered payroll	\$10,045,653	\$9,603,122	\$9,923,874	\$9,511,866	\$9,182,914
Net pension liability (asset) as a percentage of covered payroll	215.92%	-118.48%	285.29%	220.89%	170.20%
Measurement Date	6/30/2017	6/30/2016	6/30/2015	6/30/2014	
District's proportionate share	5.0038%	4.5644%	4.4996%	6.0754%	
Proportionate share of total pension liability	\$134,352,856	\$117,607,594	\$111,107,282	\$137,047,192	
Proportionate share of fiduciary net position	115,901,028	95,792,937	93,676,482	122,032,482	
Proportionate share of the net pension liability (asset)	\$18,451,828	\$21,814,657	\$17,430,800	\$15,014,710	
Plan fiduciary net position as a percentage of the total pension liability	86.27%	81.45%	84.31%	89.04%	
Covered payroll	\$9,186,610	\$9,078,616	\$8,567,206	\$8,759,278	
Net pension liability (asset) as a percentage of covered payroll	200.86%	240.29%	203.46%	171.41%	

* - The fiscal year ended June 30, 2015 was the first year of implementation, therefore no prior year information is shown.

**NOVATO FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023**

**Schedule of Contributions
Novato Fire Protection District, a Cost-Sharing Defined Benefit Pension
As of June 30
Last 10 years, subject to available information
(first year of implementation was Fiscal Year ended June 30, 2015)**

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$4,576,956	\$4,921,049	\$4,569,488	\$4,568,347	\$4,763,387	\$4,595,700	\$4,659,905	\$4,848,895	\$4,604,649
Contributions in Relation to the Contractually required contribution	4,576,956	4,921,049	4,569,488	4,568,347	4,763,387	4,595,700	4,659,905	4,848,895	4,604,649
Contribution Deficiency/ (Excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Covered payroll	\$10,604,765	\$10,045,653	\$9,603,122	\$9,923,874	\$9,511,866	\$9,182,914	\$9,186,610	\$9,078,616	\$8,567,206
Contributions as a percentage of covered payroll	43.16%	48.99%	47.58%	46.03%	50.08%	50.05%	50.72%	53.41%	53.75%

Notes to Schedule

Valuation Date / Timing 6/30/2022 (for Contributions made in fiscal year FY 2022-2023)

Key Methods and Assumptions Used to Determine Contribution Rates (for fiscal year 2021-22):

Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll with separate periods for Extraordinary Actuarial Gains or Loss (18 years remaining as of (6/30/2020), the remaining UAL as of June 20, 2013 (10 years as of 6/30/2020), and additional layers for unexpected changes in UAL after 6/30/2013 (24 years for gains and losses with a 5-year phase in/out and 22 years for assumption changes with a 3-year phase in/out).
Remaining Amortization period	13 years remaining as of June 30, 2022
Asset valuation method	Fair Value
Inflation	2.50%
Salary increases	3.00% plus merit component based on employee classification and years of service
Investment Rate of Return	6.75%
Retirement Age	Classic Tiers: Safety - 50-55, Miscellaneous - 55; PEPRAs Tiers: Safety - 57, Miscellaneous - 62
Healthy Mortality	CalPERS 2017 Post-Retirement Healthy Mortality rates, adjusted by 90% for Males (Miscellaneous and Safety), with a generational improvements from a base year of 2014 using scale MP-2017.
Disabled Mortality	CalPERS 2017 Disability Mortality rates (Non-Industrial rates for Miscellaneous members and Industrial Disability rates for Safety members), adjusted by 90% for Males and Females (Miscellaneous and Safety) with generational improvements from a base year of 2014 using Scale MP-2017.

NOVATO FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023

Schedule of the District's Changes in Net OPEB Liability and Related Ratios
Last 10 years*

Measurement Date	6/30/22	6/30/21	6/30/20	6/30/19	6/30/18	6/30/17
Total OPEB Liability						
Service Cost	\$257,417	\$278,126	\$267,143	\$334,209	\$312,345	\$291,911
Interest	1,399,331	1,283,835	1,264,414	1,287,788	1,245,883	1,208,168
Differences between expected and actual experience	(137,065)	818,944	(180,464)	(1,161,809)		
Changes in assumptions	2,159,900	523,216		292,501		
Changes in benefits	(1,362,444)	(1,108,773)	(1,061,302)	(995,724)	(967,175)	(996,269)
Net change in total OPEB liability	<u>2,317,139</u>	<u>1,795,348</u>	<u>289,791</u>	<u>(243,035)</u>	<u>591,053</u>	<u>503,810</u>
Total OPEB liability - beginning	<u>20,402,727</u>	<u>18,607,379</u>	<u>18,317,588</u>	<u>18,560,623</u>	<u>17,969,570</u>	<u>17,465,760</u>
Total OPEB liability - ending (a)	<u>\$22,719,866</u>	<u>\$20,402,727</u>	<u>\$18,607,379</u>	<u>\$18,317,588</u>	<u>\$18,560,623</u>	<u>\$17,969,570</u>
OPEB fiduciary net position						
Contributions - employer	\$2,594,729	\$2,303,743	\$2,215,862	\$2,543,521	\$2,469,891	\$1,989,494
Contributions - employee						
Net investment income	(2,461,263)	3,517,690	655,206	594,812	526,229	572,838
Administrative expense	(4,432)	(4,842)	(5,416)	(4,444)	(3,712)	(2,876)
Other expense				(3,249)	(8,683)	
Benefit payments, including refunds of employee contributions	(1,362,444)	(1,108,773)	(1,061,302)	(995,724)	(967,175)	(996,269)
Net change in plan fiduciary net position	<u>(1,233,410)</u>	<u>4,707,818</u>	<u>1,804,350</u>	<u>2,134,916</u>	<u>2,016,550</u>	<u>1,563,187</u>
Plan fiduciary net position - beginning	<u>17,225,472</u>	<u>12,517,654</u>	<u>10,713,304</u>	<u>8,578,388</u>	<u>6,561,838</u>	<u>4,998,651</u>
Plan fiduciary net position - ending (b)	<u>\$15,992,062</u>	<u>\$17,225,472</u>	<u>\$12,517,654</u>	<u>\$10,713,304</u>	<u>\$8,578,388</u>	<u>\$6,561,838</u>
Net OPEB liability - ending (a)-(b)	<u>\$6,727,804</u>	<u>\$3,177,255</u>	<u>\$6,089,725</u>	<u>\$7,604,284</u>	<u>\$9,982,235</u>	<u>\$11,407,732</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>70.4%</u>	<u>84.4%</u>	<u>67.3%</u>	<u>58.5%</u>	<u>46.2%</u>	<u>36.5%</u>
Covered payroll	<u>\$10,203,080</u>	<u>\$9,769,209</u>	<u>\$9,258,400</u>	<u>\$8,945,314</u>	<u>\$8,684,771</u>	<u>\$8,684,771</u>
Net OPEB liability as a percentage of covered payroll	<u>65.9%</u>	<u>32.5%</u>	<u>65.8%</u>	<u>85.0%</u>	<u>114.9%</u>	<u>131.4%</u>

Notes to schedule:

* - Fiscal year 2018 was the first year of implementation.

**NOVATO FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023**

SCHEDULE OF CONTRIBUTIONS - OPEB

Last 10 years*

Fiscal Year Ended June 30,	2023	2022	2021	2020	2019	2018
Actuarially determined contribution	\$2,240,908	\$1,232,285	\$1,194,970	\$1,154,560	\$1,547,797	\$1,502,716
Contributions in relation to the actuarially determined contributions	2,240,908	1,232,285	1,194,970	1,154,560	1,547,797	1,502,716
Contribution deficiency (excess)						
Covered payroll	\$10,414,604	\$10,045,653	\$9,769,209	\$9,258,400	\$8,945,314	\$8,684,771
Contributions as a percentage of covered payroll						

Notes to Schedule

Valuation date: 7/30/2021

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percentage of payroll basis
Remaining Amortization	9 years remaining as of June 30, 2021
Asset Valuation Method	Market Value Basis
Inflation	3.0% per annum
Payroll Growth	3.50%
Investment Rate of Return	7% per annum
Healthcare Cost-Trend Rates	5.5% to 6.5%
Mortality	Employees and Retirees: SOA Pub-2010 General Headcount Weighted Mortality Table fully generational using scale MP-2020. Surviving Spouses: SOA Pub-2010 Continuing Survivor Headcount Weighted Mortality Table Fully generational using Scale MP-2020.

* - Fiscal year 2018 was the first year of implementation.

NOVATO FIRE PROTECTION DISTRICT
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2023

	<u>Current Year Budget</u>		Revenue and Expenditures	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
RESOURCES (Inflows):				
Property taxes - secured and unsecured	\$32,218,677	\$32,218,677	\$32,998,684	\$780,007
Measure C revenue - MWPA			1,992,139	1,992,139
MWPA - Core fund reimbursement			2,123,004	2,123,004
Charges for services	2,450,577	2,450,577	3,811,099	1,360,522
Interest income	17,384	17,384	415,939	398,555
Intergovernmental	1,133,294	1,133,294	1,565,434	432,140
Other	25,500	25,500	77,792	52,292
Total Revenues	<u>35,845,432</u>	<u>35,845,432</u>	<u>42,984,091</u>	<u>7,138,659</u>
APPROPRIATIONS/EXPENDITURES (Outflows):				
Salaries and benefits				
Emergency medical services	8,363,708	8,347,208	7,587,197	760,011
Prevention	1,135,899	1,174,399	940,414	233,985
Operations	11,875,663	11,888,663	11,680,789	207,874
Organizational resources and support	4,046,013	4,077,013	4,132,625	(55,612)
Training	647,001	679,001	561,859	117,142
MWPA			713,775	(713,775)
Total salaries and benefits	<u>26,068,284</u>	<u>26,166,284</u>	<u>25,616,659</u>	<u>549,625</u>
Services and supplies:				
Emergency medical services	415,390	415,390	376,324	39,066
Prevention	277,750	277,750	155,210	122,540
Operations	522,900	522,900	295,582	227,318
Organizational resources and support	4,318,885	4,318,885	4,094,761	224,124
Training	99,800	99,800	46,977	52,823
MWPA			2,958,721	(2,958,721)
Total services and supplies	<u>5,634,725</u>	<u>5,634,725</u>	<u>7,927,575</u>	<u>(2,292,850)</u>
Capital outlay:				
Organizational resources and support	4,668,500	4,668,500	736,840	3,931,660
Training				
MWPA			3,183	(3,183)
Total capital outlay	<u>4,668,500</u>	<u>4,668,500</u>	<u>740,023</u>	<u>3,928,477</u>
Debt service:				
Principal	540,610	540,610	540,650	(40)
Interest	16,973	16,973	16,972	1
Total debt service	<u>557,583</u>	<u>557,583</u>	<u>557,622</u>	<u>(39)</u>
Total Appropriations/Expenditures	<u>36,929,092</u>	<u>37,027,092</u>	<u>34,841,879</u>	<u>2,185,213</u>
EXCESS REVENUE OVER (UNDER) APPROPRIATIONS	<u>(\$1,083,660)</u>	<u>(\$1,181,660)</u>	<u>\$8,142,212</u>	<u>\$9,323,872</u>

NOVATO FIRE PROTECTION DISTRICT

**NOTES TO THE REQUIRED SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED JUNE 30, 2023**

1. BUDGETARY BASIS OF PRESENTATION

The budget included in these financial statements represents the original budget and amendments approved by the Board of Directors. The budgetary basis is the modified accrual basis of accounting with encumbrances included as actual. Accordingly, for the purpose of comparing budgeted expenditures to actual amounts, prior and current year encumbrances have been integrated with the amounts shown on the Statement of Revenues, Expenditures, and Changes in Fund Balances.

Various reclassifications have been made to the actual amounts to conform to classifications included in the budget approved by the Board of Directors.

The legal level of budgetary control attributed to the Board of Directors is considered at the objective or natural classification level, presented as subtotals in the schedule of budget to actual (e.g., total revenue, total salaries and benefits, total services and supplies, etc.).



Statistical Section

Photo: Captain Lemelin

NOVATO FIRE PROTECTION DISTRICT

STATISTICAL SECTION

Statistical Section Information

This part of the District Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health. The detailed schedules presented in the Statistical Section are grouped into five sections pertaining to financial trends, revenue capacity, debt capacity, demographic and economic information and operating information. In contrast to the financial section, the statistical section information is not subject to independent audit.

Financial Trends – These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time:

1. Net Position by Component
2. Changes in Net Position
3. Fund Balances of Governmental Funds
4. Changes in Fund Balances of Governmental Funds
5. Expenditures by Function

Revenue Capacity – These schedules contain information to help the reader assess the District's most significant local revenue source, property tax:

1. General Revenues by Source
2. Assessed Value of Taxable Property
3. Secured Assessed Valuation
4. Assessed and Estimated Actual Value of Taxable Property
5. Property Tax Levies and Collections
6. Property Tax Rates, All Overlapping Governments
7. Principal Property Taxpayers

Debt Capacity – These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future:

1. Ratio of Outstanding Debt by Type
2. Computation of Direct and Overlapping Debt
3. Computation of Legal Bonded Debt Margin

NOVATO FIRE PROTECTION DISTRICT

STATISTICAL SECTION

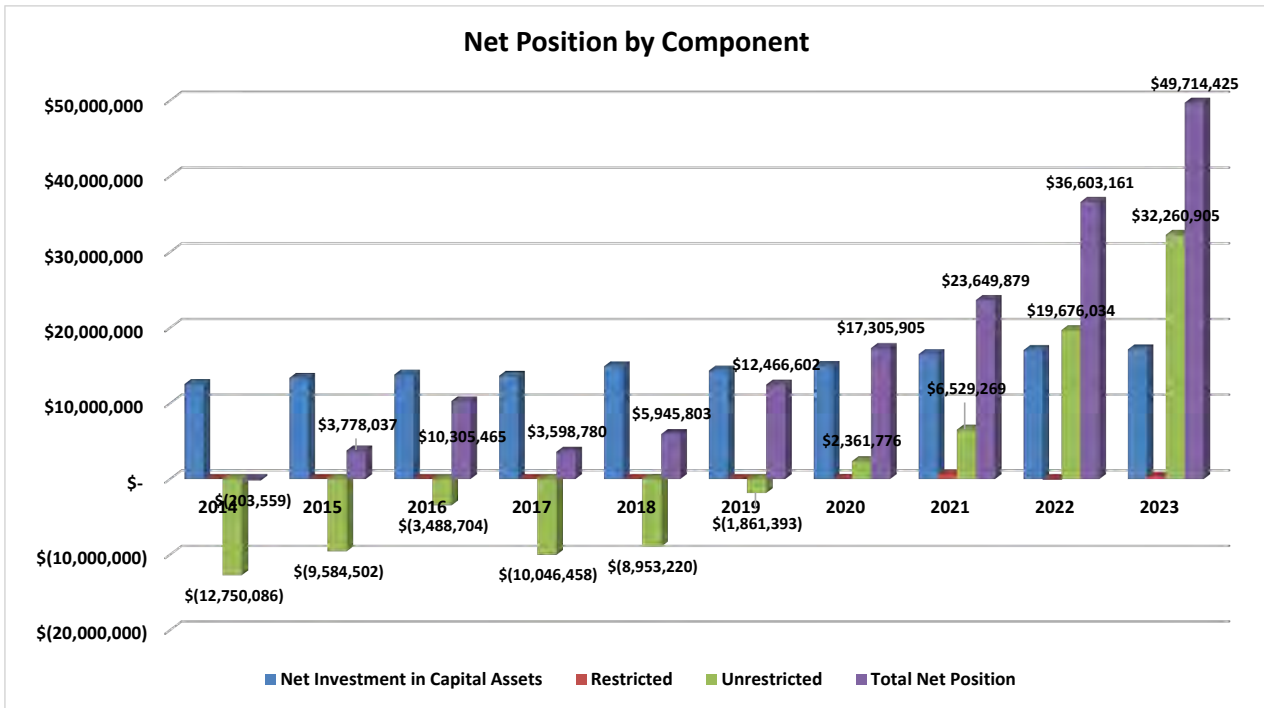
Demographic and Economic Information – These schedules offer demographic and economic indicators to help the reader understand the environment within which the District’s financial activities take place:

1. Demographic Statistics
2. Demographic and Economic Statistics
3. Principal Employers

Operating Information – These schedules contain data to help the reader understand how the information in the financial reports relates to the services the District provides and the activities it performs:

1. Apparatus Inventory
2. Full and Part-time Employees by Function
3. Comparative Annual Graph, Total Responses
4. Emergency Response Category Definitions
5. Emergency Responses by Incident Type
6. Emergency Response Detail Analysis
7. Average Incident Response Time
8. District Response Times
9. Call Frequency Analysis by Station
10. Call Frequency Analysis by Hour
11. Call Frequency Analysis by Month
12. Call Frequency Analysis by Type
13. Fire Prevention Division Activities
14. Fire Prevention Activity/Public Education
15. Personnel Training Hours, Chart
16. Personnel Training Hours, Detail
17. Service-Connected Illness/Injury Report

**Novato Fire Protection District
Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)**



Fiscal Year Ended June 30	Net Investment in Capital Assets	Restricted	Unrestricted	Total Governmental Activities Net Position
2014	12,546,527	-	(12,750,086)	(203,559)
2015	13,362,539	-	(9,584,502)	3,778,037
2016	13,794,169	-	(3,488,704)	10,305,465
2017	13,645,238	-	(10,046,458)	3,598,780
2018	14,899,023	-	(8,953,220)	5,945,803
2019	14,327,995	-	(1,861,393)	12,466,602
2020	14,944,129	-	2,361,776	17,305,905
2021	16,504,149	616,461	6,529,269	23,649,879
2022	17,039,387	(112,260)	19,676,034	36,603,161
2023	17,126,316	327,204	32,260,905	49,714,425

Note: Due to the implementation of GASB Statement 75 during the fiscal year ended June 30, 2018 and GASB Statements 68 and 71 during the fiscal year ended June 30, 2015, financial data shown for previous years have not been restated and may not be comparable.

Source: Novato Fire Protection District audited financial statements

Novato Fire Protection District
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

Fiscal Year Ended June 30

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Expenses					
Governmental Activities					
Public Safety					
Emergency Medical Services	\$ 6,825,460	\$ 6,751,698	\$ 4,745,677	\$ 7,736,712	\$ 8,188,867
Prevention	1,030,362	1,013,766	776,513	1,268,089	1,238,213
Operations	12,395,749	6,467,037	7,196,023	10,644,531	10,319,208
Organizational Resources & Support	6,491,194	6,706,078	8,191,531	7,326,320	8,161,289
Training	259,977	185,094	342,627	401,821	353,590
Marin Wildfire Prevention Authority	-	-	-	-	-
Interest on long term debt	91,586	189,738	115,486	97,736	79,334
Total Governmental Activities Expenses	<u>27,094,328</u>	<u>21,313,411</u>	<u>21,367,857</u>	<u>27,475,209</u>	<u>28,340,501</u>
Program Revenues					
Governmental Activities					
Charges for services					
Emergency Medical Services	2,402,208	2,303,330	2,395,121	2,793,548	2,606,996
Prevention	56,437	45,118	52,586	37,813	30,946
Operations	290,304	414,107	1,277,761	835,655	1,642,352
Organizational Resources & Support	294,510	127,959	139,656	110,861	250,415
Training	2,550	2,220	2,430	2,265	1,290
Measure C revenue - Marin Wildfire Prevention	-	-	-	-	-
MWPA - Core fund reimbursement	-	-	-	-	-
Capital grants and contributions					
Organizational Resources & Support	36,800	32,414	27,862	70,722	-
Total Governmental Activities Program Revenues	<u>3,082,809</u>	<u>2,925,148</u>	<u>3,895,416</u>	<u>3,850,864</u>	<u>4,531,999</u>
Net (Expense) / Revenue					
Governmental Activities Net (Expense) / Revenue	<u>(24,011,519)</u>	<u>(18,388,263)</u>	<u>(17,472,441)</u>	<u>(23,624,345)</u>	<u>(23,808,502)</u>
General Revenues and Other Changes in Net Position					
Governmental Activities					
Property taxes	21,560,994	22,103,053	23,712,159	25,009,489	25,684,707
Investment earnings	29,114	28,330	29,950	55,464	133,664
Grants not restricted to specific programs	90,076	88,388	86,993	84,983	84,756
Miscellaneous	158,529	150,088	170,767	164,000	252,398
Total Governmental Activities General Revenues	<u>21,838,713</u>	<u>22,369,859</u>	<u>23,999,869</u>	<u>25,313,936</u>	<u>26,155,525</u>
Changes in Net Position					
Governmental Activities Changes in Net Position	<u>\$ (2,172,806)</u>	<u>\$ 3,981,596</u>	<u>\$ 6,527,428</u>	<u>\$ 1,689,591</u>	<u>\$ 2,347,023</u>

Note: Due to the implementation of GASB Statement 75 during the fiscal year ended June 30, 2018 and GASB Statements 68 and 71 during the fiscal year ended June 30, 2015, financial data shown for previous years have not been restated and may not be comparable.

(Continued)

Source: Novato Fire Protection District audited financial statements

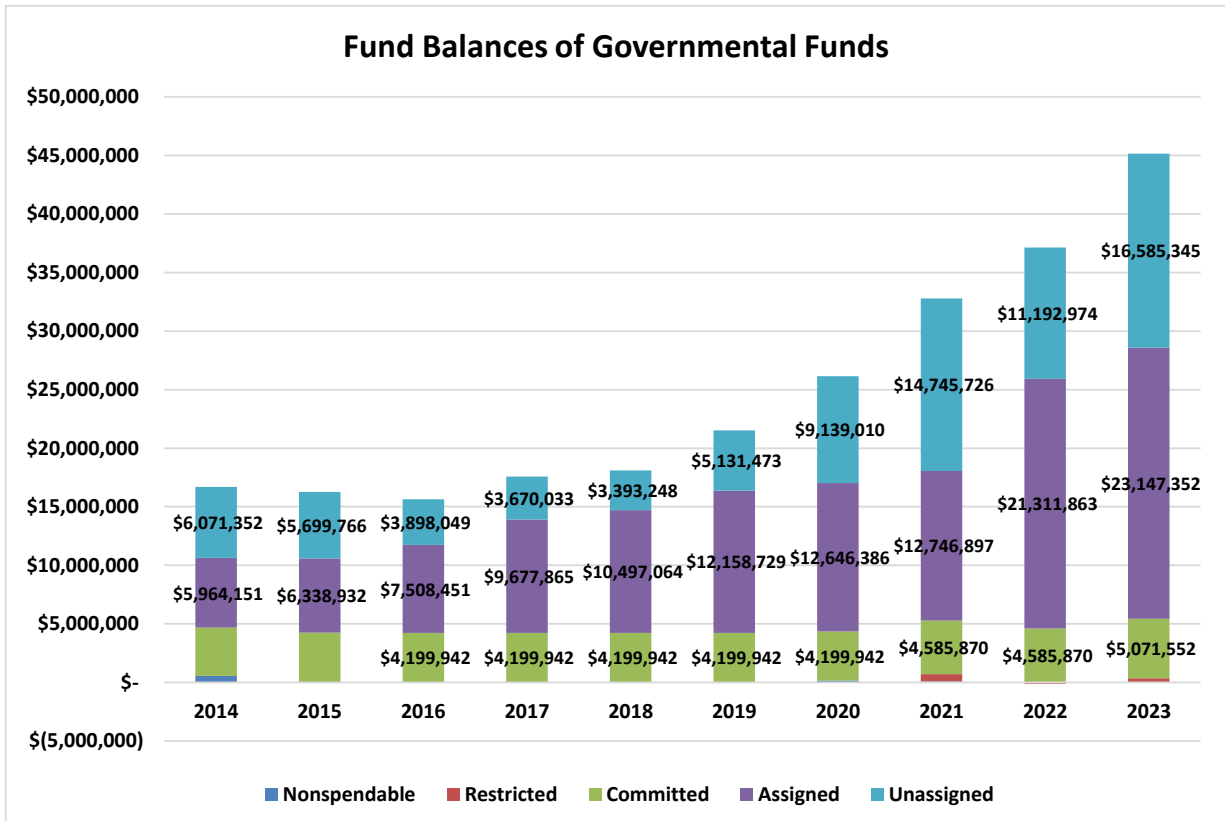
Novato Fire Protection District
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

(Continued)	<u>Fiscal Year Ended June 30</u>				
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Expenses					
Governmental Activities					
Public Safety					
Emergency Medical Services	\$ 6,368,609	\$ 7,813,641	\$ 8,665,434	\$ 5,783,677	\$ 6,489,005
Prevention	712,260	1,121,206	830,995	857,313	856,809
Operations	9,540,105	11,296,443	11,917,133	7,861,688	9,911,377
Organizational Resources & Support	8,224,269	7,980,675	8,152,885	8,204,838	8,600,020
Training	409,670	472,640	500,962	340,278	480,787
Marin Wildfire Prevention Authority	-	-	1,174,037	3,288,752	3,680,425
Interest on long term debt	66,252	51,635	38,906	27,094	14,446
Total Governmental Activities Expenses	<u>25,321,165</u>	<u>28,736,240</u>	<u>31,280,352</u>	<u>26,363,640</u>	<u>30,032,869</u>
Program Revenues					
Governmental Activities					
Charges for services					
Emergency Medical Services	3,172,859	3,017,070	2,910,407	3,259,463	3,915,036
Prevention	33,688	44,304	30,874	50,914	54,668
Operations	583,339	532,053	-	-	-
Organizational Resources & Support	105,002	-	-	-	-
Training	-	-	-	-	-
Measure C revenue - Marin Wildfire Prevention	-	-	1,904,640	1,932,731	1,992,139
MWPA - Core fund reimbursement	-	-	-	624,047	2,123,004
Capital grants and contributions					
Organizational Resources & Support	-	-	-	-	-
Total Governmental Activities Program Revenues	<u>3,894,888</u>	<u>3,593,427</u>	<u>4,845,921</u>	<u>5,867,155</u>	<u>8,084,847</u>
Net (Expense) / Revenue					
Governmental Activities Net (Expense) / Revenue	<u>(21,426,277)</u>	<u>(25,142,813)</u>	<u>(26,434,431)</u>	<u>(20,496,485)</u>	<u>(21,948,022)</u>
General Revenues and Other Changes in Net Position					
Governmental Activities					
Property taxes	27,021,252	28,060,993	29,419,313	31,175,019	33,000,121
Investment earnings	267,947	383,197	139,051	19,705	415,939
Grants not restricted to specific programs	84,043	82,915	81,618	80,740	79,902
Miscellaneous	573,834	1,455,011	3,138,423	2,174,303	1,563,324
Total Governmental Activities General Revenues	<u>27,947,076</u>	<u>29,982,116</u>	<u>32,778,405</u>	<u>33,449,767</u>	<u>35,059,286</u>
Changes in Net Position					
Governmental Activities Changes in Net Position	<u>\$ 6,520,799</u>	<u>\$ 4,839,303</u>	<u>\$ 6,343,974</u>	<u>\$ 12,953,282</u>	<u>\$ 13,111,264</u>

Note: Due to the implementation of GASB Statement 75 during the fiscal year ended June 30, 2018 and GASB Statements 68 and 71 during the fiscal year ended June 30, 2015, financial data shown for previous years have not been restated and may not be comparable.

Source: Novato Fire Protection District audited financial statements

**Novato Fire Protection District
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)**



Fiscal Year Ended June 30	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total General Fund
2014	553,400	-	4,115,948	5,964,151	6,071,352	16,704,851
2015	42,277	-	4,199,942	6,338,932	5,699,766	16,280,917
2016	26,110	-	4,199,942	7,508,451	3,898,049	15,632,552
2017	26,778	-	4,199,942	9,677,865	3,670,033	17,574,618
2018	21,004	-	4,199,942	10,497,064	3,393,248	18,111,258
2019	21,063	-	4,199,942	12,158,729	5,131,473	21,511,207
2020	164,396	-	4,199,942	12,646,386	9,139,010	26,149,734
2021	92,382	616,461	4,585,870	12,746,897	14,745,726	32,787,336
2022	29,387	(112,260)	4,585,870	21,311,863	11,192,974	37,007,834
2023	31,593	327,204	5,071,552	23,147,352	16,585,345	45,163,046

Source: Novato Fire Protection District audited financial statements

Novato Fire Protection District
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Revenues					
Property taxes	\$ 21,561,012	\$ 22,094,132	\$ 23,714,256	\$ 25,009,486	\$ 25,664,354
Measure C revenue - MWPA	-	-	-	-	-
MWPA - Core fund reimbursement	-	-	-	-	-
Charges for services	2,552,768	2,426,304	2,530,794	2,998,025	3,007,521
Interest income	29,114	28,330	29,950	55,464	133,664
Intergovernmental	116,552	88,540	1,494,065	1,107,589	1,940,145
Miscellaneous	557,145	648,779	69,315	47,772	39,360
Total Revenues	<u>24,816,591</u>	<u>25,286,085</u>	<u>27,838,380</u>	<u>29,218,336</u>	<u>30,785,044</u>
Expenditures					
Current - Public Safety:					
Salaries and benefits	19,277,383	20,233,344	22,115,300	22,087,548	23,641,977
Services and supplies	2,956,533	3,451,166	3,605,967	3,805,775	3,817,625
Decrease in market value of loan collateral	-	-	-	-	-
Capital outlay	684,160	4,144,519	1,835,124	577,193	2,149,621
Debt service:					
Principal	583,269	725,357	820,213	718,550	672,113
Interest	91,586	162,441	118,861	101,068	82,384
Total Expenditures	<u>23,592,931</u>	<u>28,716,827</u>	<u>28,495,465</u>	<u>27,290,134</u>	<u>30,363,720</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,223,660</u>	<u>(3,430,742)</u>	<u>(657,085)</u>	<u>1,928,202</u>	<u>421,324</u>
Other Financing Sources (Uses)					
Issuance of debt from capital lease transaction	-	-	-	-	-
Issuance of debt	-	3,000,000	-	-	-
Sales of assets	45,300	6,808	8,720	13,864	115,316
Total Other Financing Sources (Uses)	<u>45,300</u>	<u>3,006,808</u>	<u>8,720</u>	<u>13,864</u>	<u>115,316</u>
Net Change in Fund Balances	<u>\$ 1,268,960</u>	<u>\$ (423,934)</u>	<u>\$ (648,365)</u>	<u>\$ 1,942,066</u>	<u>\$ 536,640</u>
Debt Service as a Percentage of Noncapital Expenditures	2.9%	3.6%	3.5%	3.1%	2.7%

(Continued)

Source: Novato Fire Protection District audited financial statements

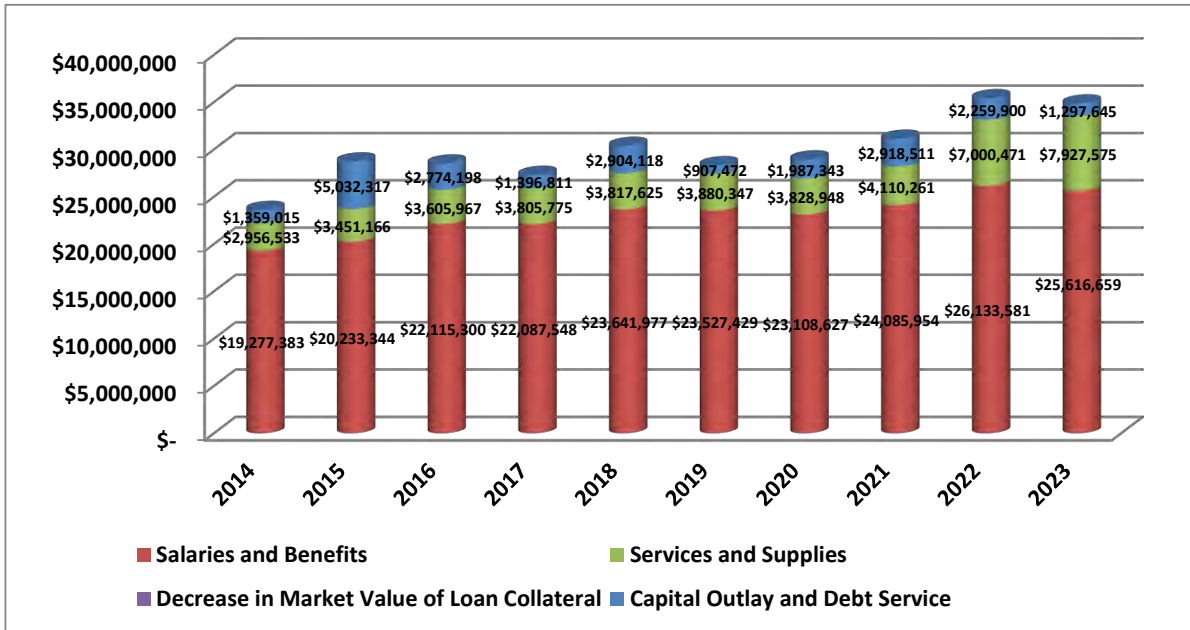
Novato Fire Protection District
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

(Continued)

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Revenues					
Property taxes	\$ 27,024,922	\$ 28,032,082	\$ 29,328,570	\$ 31,273,366	\$ 32,998,684
Measure C revenue - MWPA	-	-	1,904,640	1,932,731	1,992,139
MWPA - Core fund reimbursement	-	-	-	624,047	2,123,004
Charges for services	3,174,787	3,070,287	3,132,226	3,209,478	3,811,099
Interest income	267,947	383,197	139,051	19,705	415,939
Intergovernmental	1,136,282	1,880,692	2,996,415	1,792,315	1,565,434
Miscellaneous	107,184	189,287	223,626	462,728	77,792
Total Revenues	<u>31,711,122</u>	<u>33,555,545</u>	<u>37,724,528</u>	<u>39,314,370</u>	<u>42,984,091</u>
Expenditures					
Current - Public Safety:					
Salaries and benefits	23,527,429	23,108,627	24,085,954	26,133,581	25,616,659
Services and supplies	3,880,347	3,828,948	4,110,261	7,000,471	7,927,575
Decrease in market value of loan collateral	-	-	-	-	-
Capital outlay	160,675	1,409,700	2,340,662	1,681,954	740,023
Debt service:					
Principal	677,507	523,495	535,889	548,374	540,650
Interest	69,290	54,148	41,960	29,572	16,972
Total Expenditures	<u>28,315,248</u>	<u>28,924,918</u>	<u>31,114,726</u>	<u>35,393,952</u>	<u>34,841,879</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>3,395,874</u>	<u>4,630,627</u>	<u>6,609,802</u>	<u>3,920,418</u>	<u>8,142,212</u>
Other Financing Sources (Uses)					
Issuance of debt from capital lease transaction	-	-	-	-	-
Issuance of debt	-	-	-	-	-
Sales of assets	4,075	7,900	27,800	300,080	13,000
Total Other Financing Sources (Uses)	<u>4,075</u>	<u>7,900</u>	<u>27,800</u>	<u>300,080</u>	<u>13,000</u>
Net Change in Fund Balances	<u>\$ 3,399,949</u>	<u>\$ 4,638,527</u>	<u>\$ 6,637,602</u>	<u>\$ 4,220,498</u>	<u>\$ 8,155,212</u>
Debt Service as a Percentage of Noncapital Expenditures	2.7%	2.1%	2.0%	1.7%	1.6%

Source: Novato Fire Protection District audited financial statements

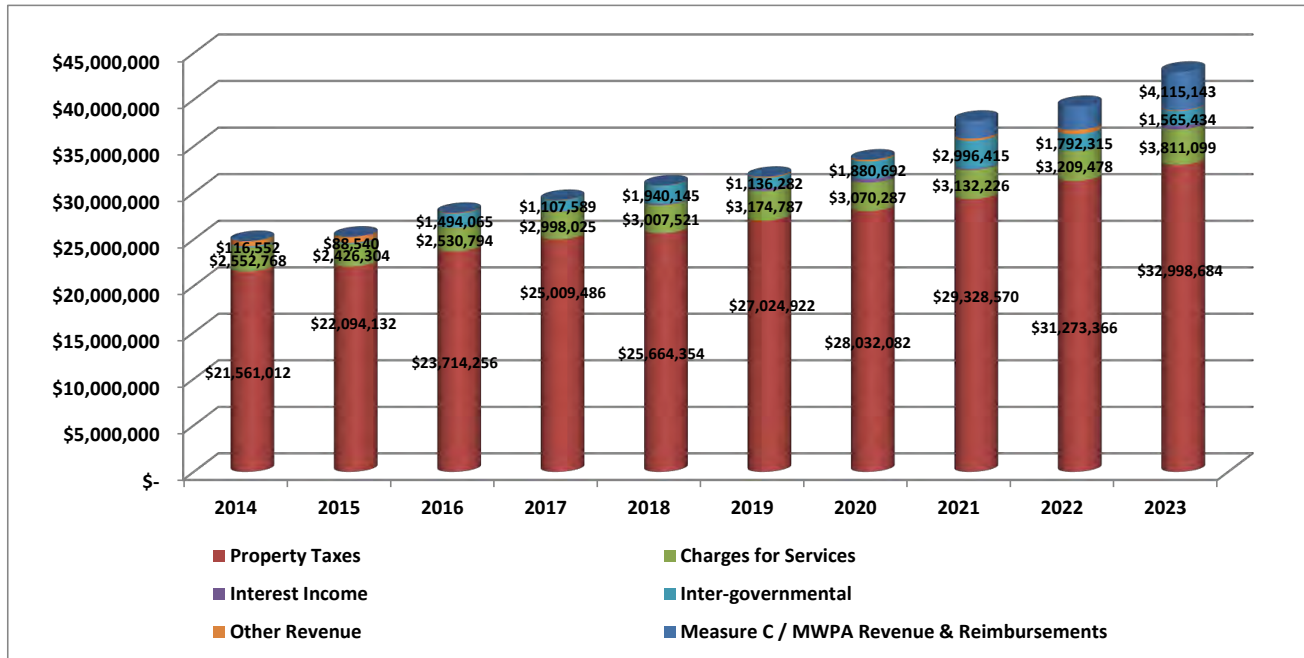
**Novato Fire Protection District
Expenditures By Function
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)**



Fiscal Year Ended June 30	Salaries and Benefits	Services and Supplies	Decrease in Market Value of Loan Collateral	Capital Outlay and Debt Service	Total
2014	19,277,383	2,956,533	-	1,359,015	23,592,931
2015	20,233,344	3,451,166	-	5,032,317	28,716,827
2016	22,115,300	3,605,967	-	2,774,198	28,495,465
2017	22,087,548	3,805,775	-	1,396,811	27,290,134
2018	23,641,977	3,817,625	-	2,904,118	30,363,720
2019	23,527,429	3,880,347	-	907,472	28,315,248
2020	23,108,627	3,828,948	-	1,987,343	28,924,918
2021	24,085,954	4,110,261	-	2,918,511	31,114,726
2022	26,133,581	7,000,471	-	2,259,900	35,393,952
2023	25,616,659	7,927,575	-	1,297,645	34,841,879

Source: Novato Fire Protection District audited financial statements

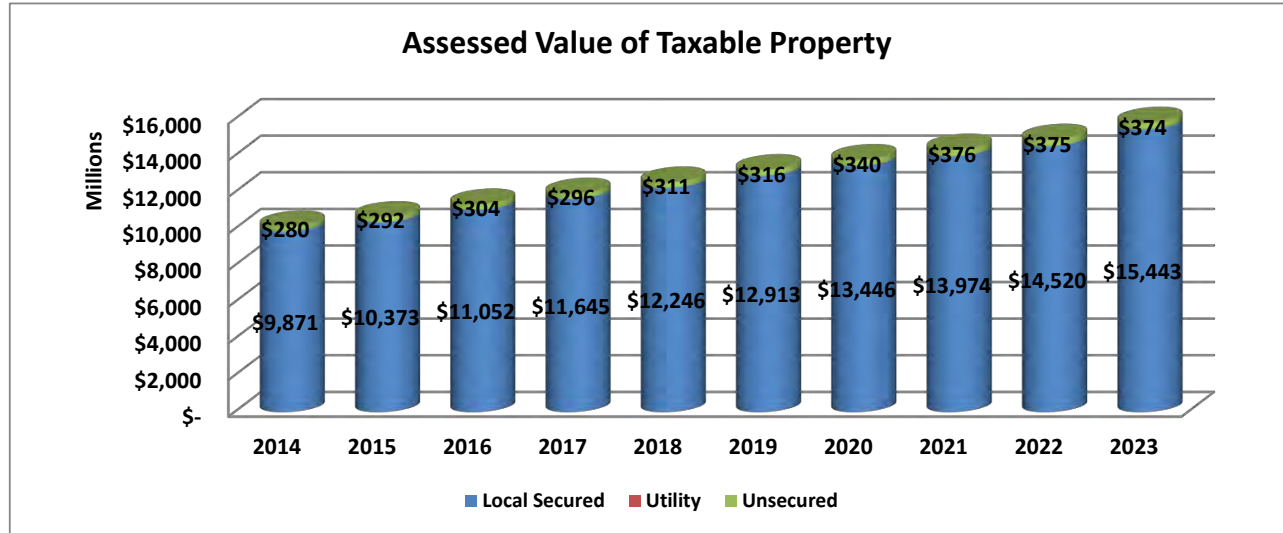
**Novato Fire Protection District
General Revenues By Source
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)**



Fiscal Year Ended June 30	Measure C / MWPA Revenue & Reimbursements						Total
	Property Taxes	Reimbursements	Charges for Services	Interest Income	Inter-governmental	Other Revenue	
2014	21,561,012	-	2,552,768	29,114	116,552	557,145	24,816,591
2015	22,094,132	-	2,426,304	28,330	88,540	648,779	25,286,085
2016	23,714,256	-	2,530,794	29,950	1,494,065	69,315	27,838,380
2017	25,009,486	-	2,998,025	55,464	1,107,589	47,772	29,218,336
2018	25,664,354	-	3,007,521	133,664	1,940,145	39,360	30,785,044
2019	27,024,922	-	3,174,787	267,947	1,136,282	107,184	31,711,122
2020	28,032,082	-	3,070,287	383,197	1,880,692	189,287	33,555,545
2021	29,328,570	1,904,640	3,132,226	139,051	2,996,415	223,626	37,724,528
2022	31,273,366	2,556,778	3,209,478	19,705	1,792,315	462,728	39,314,370
2023	32,998,684	4,115,143	3,811,099	415,939	1,565,434	77,792	42,984,091

Source: Novato Fire Protection District audited financial statements

**Novato Fire Protection District
Assessed Value of Taxable Property
Last Ten Fiscal Years**

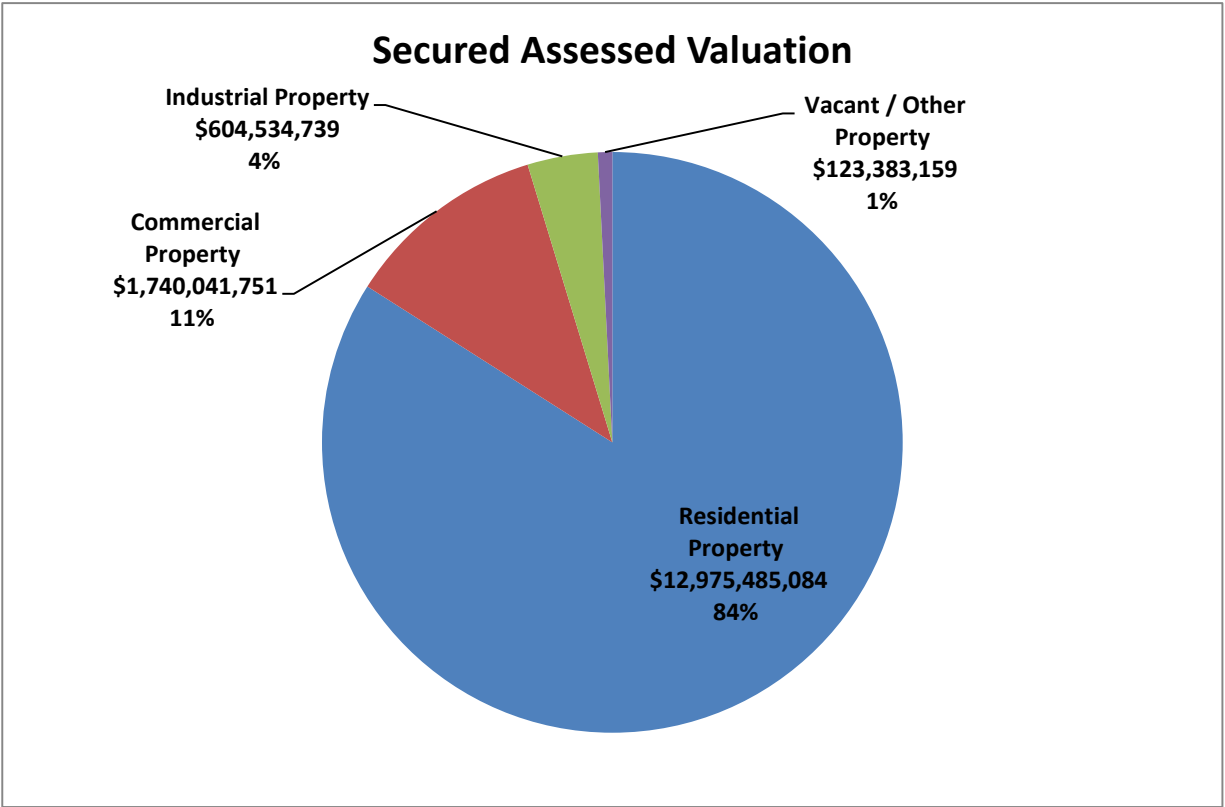


Fiscal Year	Local Secured	Utility	Unsecured	Total Assessed Value	Total Direct Tax Rate (1)
2014	9,870,803,727	950,235	279,698,868	10,151,452,830	1.00%
2015	10,372,806,854	950,235	292,302,642	10,666,059,731	1.00%
2016	11,051,799,730	950,235	304,389,514	11,357,139,479	1.00%
2017	11,645,412,221	950,215	296,124,588	11,942,487,024	1.00%
2018	12,245,631,575	950,235	311,062,207	12,557,644,017	1.00%
2019	12,912,786,811	1,753,150	316,296,883	13,230,836,844	1.00%
2020	13,445,809,875	1,753,150	339,762,188	13,787,325,213	1.00%
2021	13,974,101,815	1,753,150	375,835,600	14,351,690,565	1.00%
2022	14,520,271,762	1,753,150	375,053,440	14,897,078,352	1.00%
2023	15,443,444,733	2,133,700	374,351,646	15,819,930,079	1.00%

(1) California cities do not set their own direct tax rate. The state constitution establishes the tax rate at 1.00% and allocates a portion of that amount by an annual calculation, to all taxing entities within a tax rate area.

Sources: County of Marin Department of Finance and California Municipal Statistics, Inc

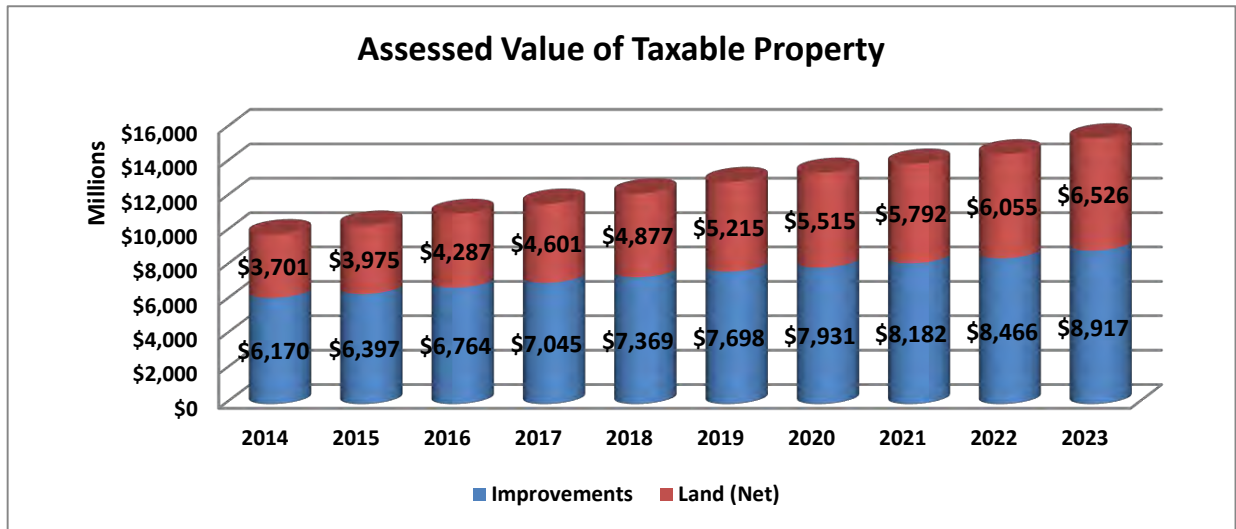
**Novato Fire Protection District
Secured Assessed Valuation
Fiscal Year 2022 - 2023**



Residential Property	Commercial Property	Industrial Property	Vacant / Other Property	Total Secured Property
\$ 12,975,485,084	\$ 1,740,041,751	\$ 604,534,739	\$ 123,383,159	\$ 15,443,444,733

Source: California Municipal Statistics, Inc

Novato Fire Protection District
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years



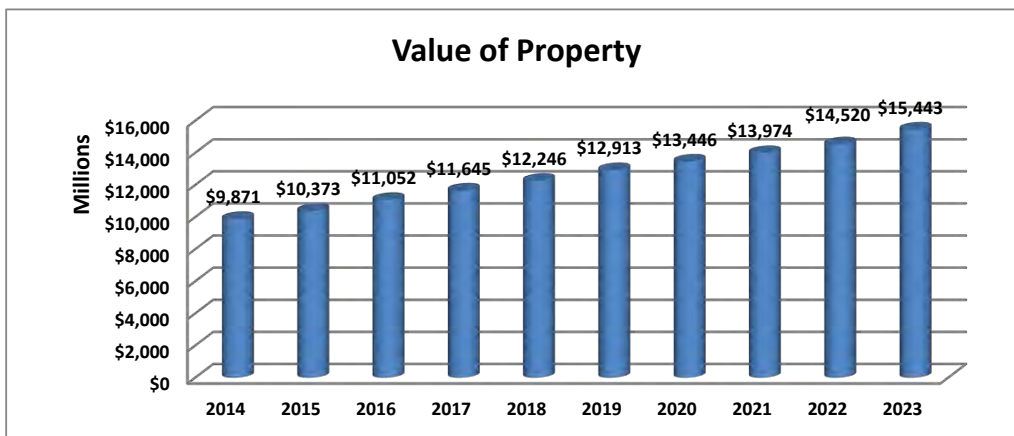
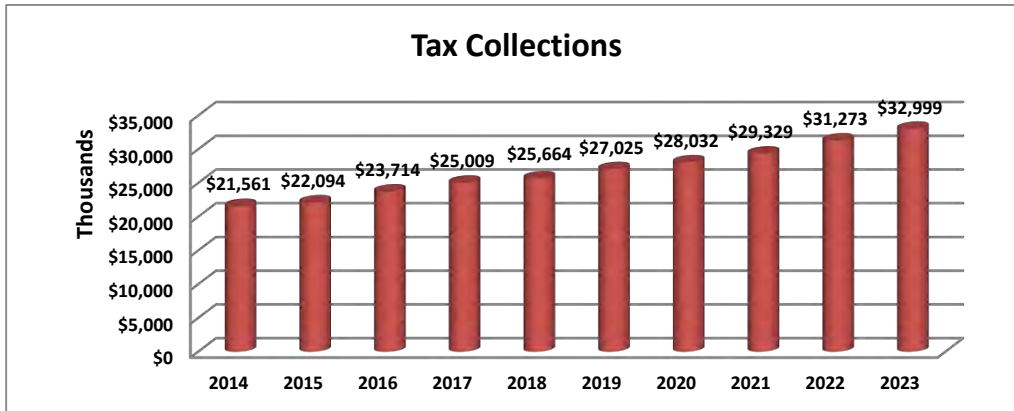
Fiscal Year	Land	Improvements	Other	Exemptions	Total Secured Assessed Value
2014	4,243,415,593	6,058,929,869	111,081,433	(542,623,168)	9,870,803,727
2015	4,515,448,549	6,284,088,146	113,391,720	(540,121,561)	10,372,806,854
2016	4,825,660,635	6,627,468,943	136,934,016	(538,263,864)	11,051,799,730
2017	5,146,349,757	6,885,338,406	159,267,367	(545,543,309)	11,645,412,221
2018	5,453,666,843	7,195,020,734	173,611,589	(576,667,591)	12,245,631,575
2019	5,801,958,198	7,455,020,053	242,849,171	(587,040,611)	12,912,786,811
2020	6,115,937,851	7,671,368,020	259,880,891	(601,376,887)	13,445,809,875
2021	6,424,214,724	7,883,715,106	298,211,838	(632,039,853)	13,974,101,815
2022	6,696,030,643	8,139,214,996	326,287,495	(641,261,372)	14,520,271,762
2023	7,183,922,214	8,583,678,834	333,309,188	(657,465,503)	15,443,444,733

Fiscal Year	Total Secured Assessed Value	Utility	Unsecured Property	Total Assessed Value	Estimated Market Value (1)
2014	9,870,803,727	950,235	279,698,868	10,151,452,830	10,151,452,830
2015	10,372,806,854	950,235	292,302,642	10,666,059,731	10,666,059,731
2016	11,051,799,730	950,235	304,389,514	11,357,139,479	11,357,139,479
2017	11,645,412,221	950,215	296,124,588	11,942,487,024	11,942,487,024
2018	12,245,631,575	950,235	311,062,207	12,557,644,017	12,557,644,017
2019	12,912,786,811	1,753,150	316,296,883	13,230,836,844	13,230,836,844
2020	13,445,809,875	1,753,150	339,762,188	13,787,325,213	13,787,325,213
2021	13,974,101,815	1,753,150	375,835,600	14,351,690,565	14,351,690,565
2022	14,520,271,762	1,753,150	375,053,440	14,897,078,352	14,897,078,352
2023	15,443,444,733	2,133,700	374,351,646	15,819,930,079	15,819,930,079

Sources: County of Marin Department of Finance and California Municipal Statistics, Inc

(1) The State Constitution requires property to be assessed at one hundred percent of the most recent purchase price, plus an increment of no more than two percent annually, plus any local over-rides. These values are considered to be market values.

**Novato Fire Protection District
Property Tax Levies and Collections
Last Ten Fiscal Years**

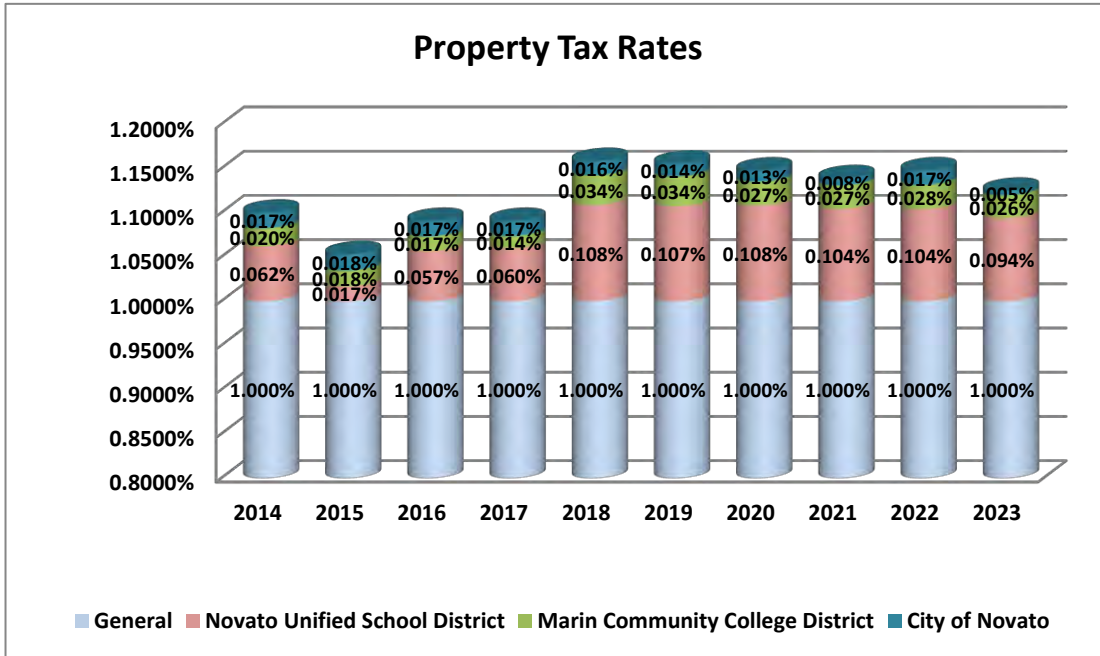


Fiscal Year Ended June 30	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Value of Property Subject to Local Tax Rate
2014	21,561,012	21,561,012	100.0%	9,870,803,727
2015	22,094,132	22,094,132	100.0%	10,372,806,854
2016	23,714,256	23,714,256	100.0%	11,051,799,730
2017	25,009,486	25,009,486	100.0%	11,645,412,221
2018	25,664,354	25,664,354	100.0%	12,245,631,575
2019	27,024,922	27,024,922	100.0%	12,912,786,811
2020	28,032,082	28,032,082	100.0%	13,445,809,875
2021	29,328,570	29,328,570	100.0%	13,974,101,815
2022	31,273,366	31,273,366	100.0%	14,520,271,762
2023	32,998,684	32,998,684	100.0%	15,443,444,733

Note: In 1993, the District entered into an agreement (commonly known as the Teeter Plan) with the County of Marin. Under the Teeter Plan, the District receives 100% of the secured property taxes billed each year without regard to delinquencies. In consideration, the District gives the County of Marin its rights to penalties and interest on delinquent property tax receivables and actual proceeds collected.

Sources: County of Marin Auditor Controller and California Municipal Statistics, Inc

**Novato Fire Protection District
Property Tax Rates
All Overlapping Governments
Last Ten Fiscal Years**



	General	Novato Unified School District	Marin Community College District	City of Novato	Total
2014	1.0000%	0.0623%	0.0204%	0.0172%	1.0999%
2015	1.0000%	0.0167%	0.0180%	0.0183%	1.0530%
2016	1.0000%	0.0568%	0.0165%	0.0173%	1.0906%
2017	1.0000%	0.0596%	0.0142%	0.0168%	1.0906%
2018	1.0000%	0.1084%	0.0338%	0.0162%	1.1584%
2019	1.0000%	0.1072%	0.0339%	0.0142%	1.1553%
2020	1.0000%	0.1081%	0.0269%	0.0126%	1.1476%
2021	1.0000%	0.1044%	0.0265%	0.0080%	1.1389%
2022	1.0000%	0.1038%	0.0275%	0.0165%	1.1478%
2023	1.0000%	0.0939%	0.0258%	0.0050%	1.1247%

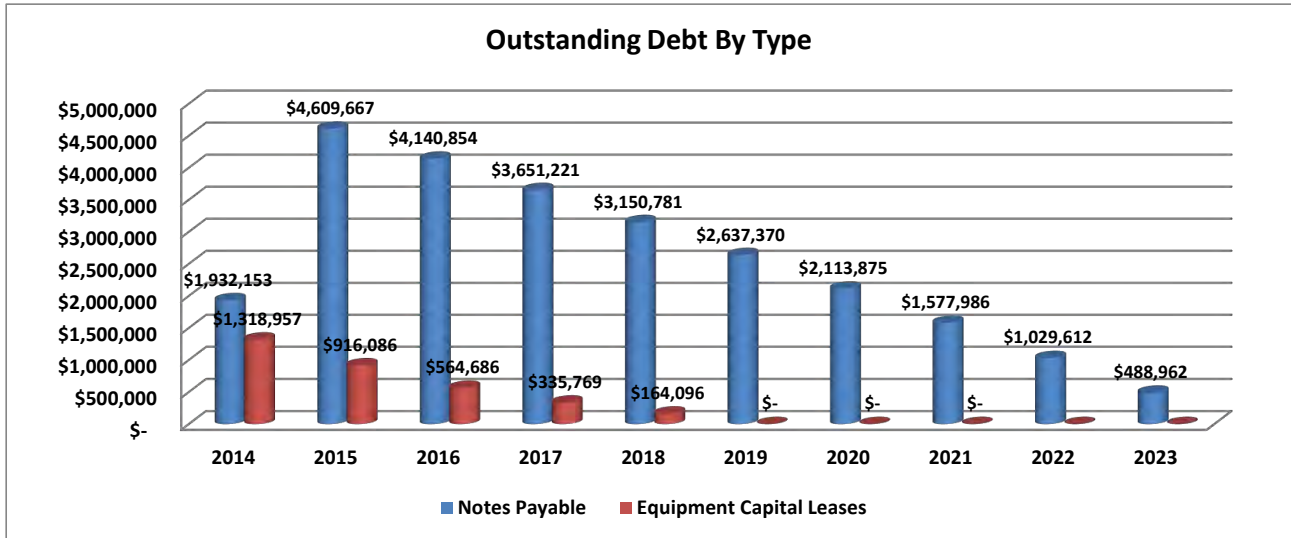
Source: California Municipal Statistics, Inc

**Novato Fire Protection District
Principal Property Taxpayers
Current Year and Nine Years Ago**

Property Taxpayer	Fiscal Year 2022/2023			Fiscal Year 2013/2014		
	Assessed Valuation	Rank	Percent of Assessed Valuation	Assessed Valuation	Rank	Percent of Assessed Valuation
Bio Marin Pharmaceutical Inc.	\$ 404,394,638	1	2.62%	\$ 95,452,685	2	0.97%
NCP Multifamily LLC	142,407,349	2	0.92%	-		0.00%
KW Hamilton Landing LLC	117,226,194	3	0.76%	-		0.00%
San Marin Owner LLC	91,240,000	4	0.59%	-		0.00%
JCC Cal Properties LLC	71,325,457	5	0.46%	59,226,274	5	0.60%
Steven J. Scarpa Trust	63,450,355	6	0.41%	67,536,121	4	0.68%
IPERS Hamilton Marketplace Inc.	56,917,648	7	0.37%	38,312,128	8	0.39%
Contesta Novato Investors LLC	53,571,119	8	0.35%	46,155,000	6	0.47%
HSRE Oakmont Novato LLC	51,300,798	9	0.33%	-		0.00%
Redwood Landfill Inc.	44,843,355	10	0.29%	33,996,165	9	0.34%
NCP Commercial LLC	44,790,000	11	0.29%	-		0.00%
HSRE-PCMS Rowland Plaza Mob LLC	38,630,496	12	0.25%	-		0.00%
OF 11 Scripps Summit Sole M LLC	35,213,815	13	0.23%	-		0.00%
Condiotti Enterprises Inc.	34,767,572	14	0.23%	28,966,843	11	0.29%
CH Realty VII/R San Francisco P	33,237,890	15	0.22%	-		0.00%
Novato Fair Shopping Center LLC	29,719,906	16	0.19%	25,419,574	13	0.26%
Novato CA Real Estate LLC	29,644,379	17	0.19%	-		0.00%
Karen Pell 2011 Trust	29,300,000	18	0.19%	26,560,000	12	0.27%
Sutter Health	29,091,216	19	0.19%	44,140,738	7	0.45%
DPW Woodside Diablo LP	26,284,250	20	0.17%	-		0.00%
Novato FF Property LLC	-		0.00%	132,000,000	1	1.34%
Hamilton Marin LLC	-		0.00%	94,437,619	3	0.96%
Professional Investors Security Fund	-		0.00%	31,556,756	10	0.32%
BPG-Rock Rowland LLC	-		0.00%	25,326,101	14	0.26%
Lexington Wood Hollow	-		0.00%	23,700,000	15	0.24%
Bayview Ignacio LLC	-		0.00%	23,504,211	16	0.24%
ARV Assisted Living Inc	-		0.00%	20,818,366	17	0.21%
Nave Bros.	-		0.00%	19,796,526	18	0.20%
Costco Wholesale Corp.	-		0.00%	19,147,356	19	0.19%
CA-Woodside Office Center Office	-		0.00%	19,000,000	20	0.19%
Total	\$ 1,427,356,437		9.25%	\$ 875,052,463		8.87%

Source: California Municipal Statistics, Inc

**Novato Fire Protection District
Ratio of Outstanding Debt By Type
Last Ten Fiscal Years**



Fiscal Year	Notes Payable	Equipment Capital Leases	Total Primary Government	Total Personal Income	Percentage of		
					Personal Income	Total Population	Per Capita
2014	1,932,153	1,318,957	3,251,110	2,897,470,800	0.11%	65,100	49.94
2015	4,609,667	916,086	5,525,753	3,042,658,176	0.18%	65,847	83.92
2016	4,140,854	564,686	4,705,540	3,276,350,100	0.14%	67,290	69.93
2017	3,651,221	335,769	3,986,990	3,383,117,346	0.12%	67,011	59.50
2018	3,150,781	164,096	3,314,877	3,509,172,933	0.09%	67,047	49.44
2019	2,637,370	-	2,637,370	3,615,138,894	0.07%	66,511	39.65
2020	2,113,875	-	2,113,875	3,721,381,146	0.06%	66,003	32.03
2021	1,577,986	-	1,577,986	3,942,439,336	0.04%	65,738	24.00
2022	1,029,612	-	1,029,612	4,240,093,506	0.02%	64,454	15.97
2023	488,962	-	488,962	4,546,652,266	0.01%	63,165	7.74

Sources: Novato Fire Protection District audited financial statements and California Department of Finance

**Novato Fire Protection District
Computation of Direct and Overlapping Debt
June 30, 2023**

2022 / 23 Assessed Valuation \$ 15,819,930,079

	Total Debt	Percentage	District's Share
	6/30/2023	Applicable (1)	of Debt
			6/30/2023
<u>OVERLAPPING TAX AND ASSESSMENT DEBT</u>			
Marin Community College District	\$ 569,640,000	16.564%	\$ 94,355,170
Sonoma County Joint Community College District	397,820,000	0.010%	39,782
Novato Unified School District	231,985,000	99.997%	231,978,040
Petaluma City Joint Union High School District	60,190,000	0.067%	40,327
Marin Healthcare District	464,745,000	0.0004%	1,859
City of Novato	2,622,324	100.000%	2,622,324
City of Novato Community Facilities District No. 1	5,206,903	100.000%	5,206,903
City of Novato Community Facilities District No. 1994-1	3,369,027	100.000%	3,369,027
City of Novato Community Facilities District No. 2002-1	5,100,000	100.000%	5,100,000
City of Novato Community Facilities District No. 2014-1	191,924	100.000%	191,924
Marin County Open Space Assessment Districts	95,542	100.000%	95,542
Marin Emergency Radio Authority Parcel Tax Obligations	26,295,000	16.552%	4,352,348
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT			\$ 347,353,246
<u>DIRECT AND OVERLAPPING GENERAL FUND DEBT</u>			
Marin County General Fund Obligations	\$ 73,930,000	16.552%	\$ 12,236,894
Marin County Pension Obligation Bonds	52,050,000	16.552%	8,615,316
Marin Community College District General Fund Obligations	11,268,897	16.564%	1,866,580
City of Novato General Fund Obligations	3,782,650	100.000%	3,782,650
City of Novato Pension Obligation Bonds	11,671,066	100.000%	11,671,066
Novato Fire Protection District General Fund Obligations	489,000	100.000%	489,000
TOTAL DIRECT AND OVERLAPPING GENERAL FUND DEBT			\$ 38,661,506
<u>OVERLAPPING TAX INCREMENT DEBT (Successor Agency):</u>	\$ 29,610,000	100.000%	\$ 29,610,000
TOTAL DIRECT DEBT			\$ 489,000
TOTAL OVERLAPPING DEBT			\$ 415,135,752
COMBINED TOTAL DEBT			\$ 415,624,752 (2)

(1) The percentage of overlapping debt applicable to the District is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping District's assessed value that is within the boundaries of the Fire Protection District divided by the overlapping District's total taxable assessed value.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

RATIOS TO 2022 / 23 ASSESSED VALUATION

Total Overlapping Tax and Assessment Debt	2.20%
Total Direct Debt (\$489,000)	0.00%
Combined Total Debt	2.63%

Source: California Municipal Statistics, Inc

**Novato Fire Protection District
Computation of Legal Bonded Debt Margin
June 30, 2023**

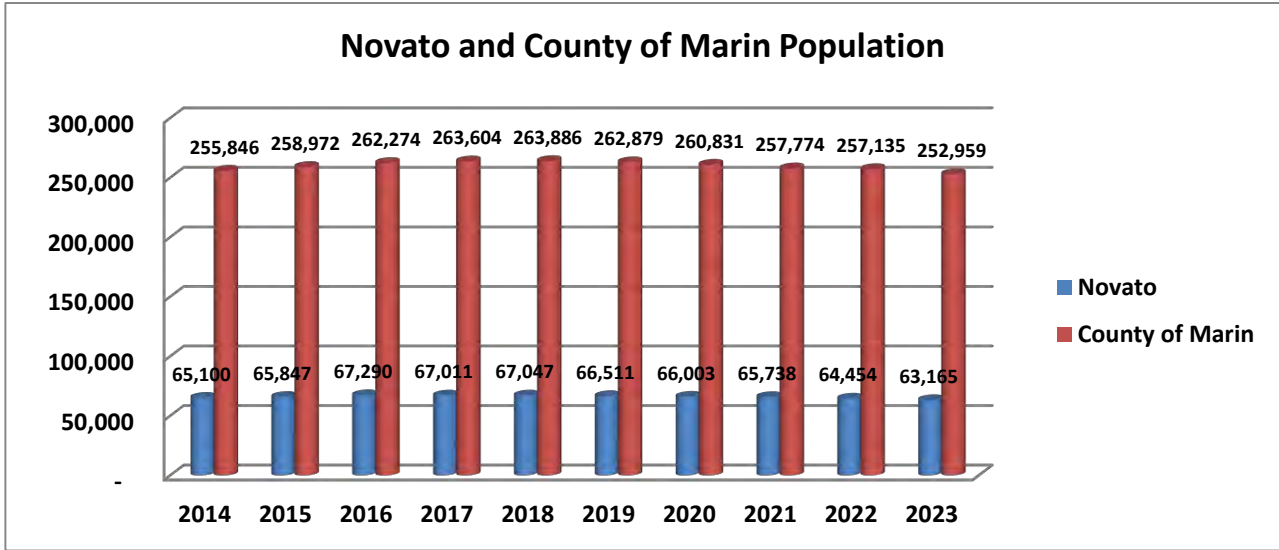
Gross Assessed Valuation	\$ 15,819,930,079
Debt Margin Ratio (1)	3.75%
Debt Margin	<u>\$ 593,247,378</u>
Less: Outstanding General Obligations	<u>-</u>
Legal Bonded Debt Margin	<u><u>\$ 593,247,378</u></u>

<u>Fiscal Year</u>	<u>Debt Limit</u>	<u>Total Net Debt Applicable to Limit</u>	<u>Legal Debt Margin</u>	<u>Percentage of Debt Limit</u>
2014	380,679,481	-	380,679,481	0.00%
2015	399,977,240	-	399,977,240	0.00%
2016	425,892,730	-	425,892,730	0.00%
2017	447,843,263	-	447,843,263	0.00%
2018	470,911,651	-	470,911,651	0.00%
2019	496,156,382	-	496,156,382	0.00%
2020	517,024,695	-	517,024,695	0.00%
2021	538,188,396	-	538,188,396	0.00%
2022	558,640,438	-	558,640,438	0.00%
2023	593,247,378	-	593,247,378	0.00%

(1) California Government Code, Section 43605 sets the debt limit at 15%. The Code section was enacted when assessed valuations were based on 25% of full market value. This has since changed to 100% of full market value. Thus, the limit shown is 3.75% (one-fourth the limit of 15%).

Sources: County of Marin Department of Finance and California Municipal Statistics, Inc

**Novato Fire Protection District
Demographic Statistics
Last Ten Fiscal Years**

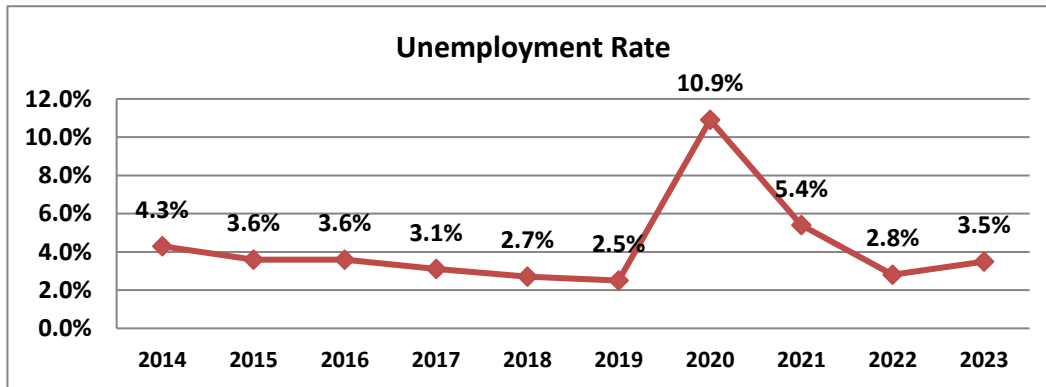
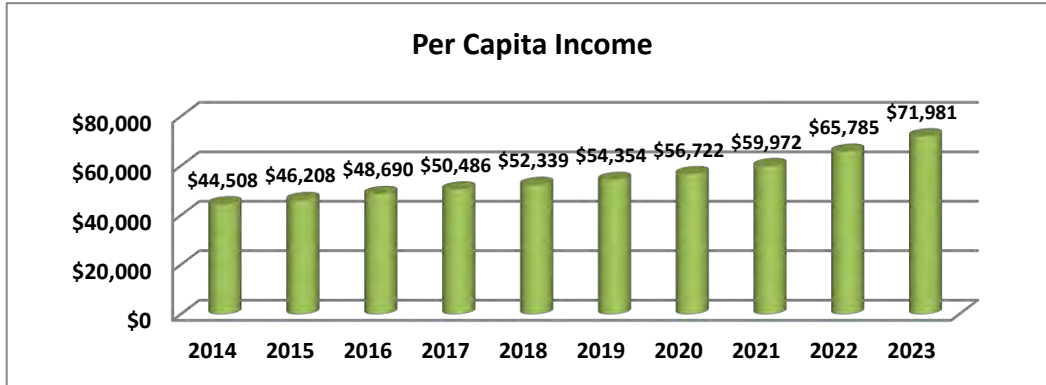


Fiscal Year	City of			% Change	County of Marin	% of County
	Novato Population	Unincorporated Population (1)	Total Population			
2014	52,967	12,133	65,100	0.8%	255,846	25.4%
2015	53,575	12,272	65,847	1.1%	258,972	25.4%
2016	54,749	12,541	67,290	2.2%	262,274	25.7%
2017	54,522	12,489	67,011	-0.4%	263,604	25.4%
2018	54,551	12,496	67,047	0.1%	263,886	25.4%
2019	54,115	12,396	66,511	-0.8%	262,879	25.3%
2020	53,702	12,301	66,003	-0.8%	260,831	25.3%
2021	53,486	12,252	65,738	-0.4%	257,774	25.5%
2022	52,441	12,013	64,454	-2.0%	257,135	25.1%
2023	51,392	11,773	63,165	-2.0%	252,959	25.0%

(1) Estimated

Source: California Department of Finance

**Novato Fire Protection District
Demographic and Economic Statistics
Last Ten Fiscal Years**



<u>Fiscal Year</u>	<u>Total Population</u>	<u>Total Personal Income</u>	<u>Per Capita Income</u>	<u>Unemployment Rate</u>
2014	65,100	2,897,470,800	44,508	4.3%
2015	65,847	3,042,658,176	46,208	3.6%
2016	67,290	3,276,350,100	48,690	3.6%
2017	67,011	3,383,117,346	50,486	3.1%
2018	67,047	3,509,172,933	52,339	2.7%
2019	66,511	3,615,138,894	54,354	2.5%
2020	66,003	3,743,822,166	56,722	10.9%
2021	65,738	3,942,439,336	59,972	5.4%
2022	64,454	4,240,093,506	65,785	2.8%
2023	63,165	4,546,652,266	71,981	3.5%

Sources: California Department of Finance and Bureau of Labor Statistics
Note: Fiscal years 2020-2022 have been restated

**Novato Fire Protection District
Principal Employers
Current Year and Nine Years Ago**

Employer	Fiscal Year 2019/2020			Fiscal Year 2011/2012		
	Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
BioMarin Pharmaceuticals	1,005	1	3.55%	785	3	2.89%
Novato Unified School District	803	2	2.83%	854	2	3.14%
2K/Visual Concepts Entertainment	660	3	2.33%	290	6	1.07%
Bradley Electric	342	4	1.21%			0.00%
Costco Wholesale	316	5	1.12%	279	8	1.03%
Novato Community Hospital	304	6	1.07%	338	4	1.24%
City of Novato	290	7	1.02%			0.00%
Ultragenyx Pharmaceutical	275	8	0.97%			0.00%
Novato Healthcare Center	233	9	0.82%			0.00%
Fireman's Fund				896	1	3.29%
Target Store				291	5	1.07%
Brayton Purcell				290	7	1.07%
Safeway Stores				263	9	0.97%
Total	4,228		14.92%	4,286		15.77%

Data for Fiscal Years 2020/21 through 2022/23 was not available. Consulting firm that previously provided this data to the City of Novato stopped doing so because they did not believe that the data was reliable. The City is still seeking a new source for this information.

Sources: City of Novato and Employment Development Department

**Novato Fire Protection District
Apparatus Inventory
Fiscal Year 2022-2023**

The District utilizes a variety of apparatus to respond to a diverse range of emergency situations, as well as vehicles for use by administrative staff. Type 1 engines are housed at all five of the District stations; a Ladder Truck is housed at Station 64. Two Type 1 engines are kept in reserve and are stationed at Station 61 and Station 62. Type 1 engines respond to all types of emergency operations, including commercial and residential fires, medical calls, hazardous material calls, and wildland/urban interface fires.

The District inventory includes three Type 3 engines equipped for off road capability, all of which respond to wildland fires. For an independent water source, the District uses a Water Tender. The Truck Company cross-staffs a 105-foot aerial ladder truck and a Type 1 Engine/Rescue Pumper. Of the five ambulances, three are kept in service daily, with two in reserve. The reserve ambulances are housed at Stations 61 and 63.

The Fire Chief drives an SUV capable of responding “Code 3” when a life or property emergency exists. The Deputy Fire Chief, three shift Battalion Chiefs, Battalion Chiefs of Training and EMS Divisions all have pickups that are equipped as command vehicles, outfitted to run emergency incident command operations. The Training Captain has a pick-up equipped as a command vehicle, outfitted to run emergency incident command operations.

District Apparatus Inventory by Station:

Station 61: Type 1 Engine, Ambulance, Water Tender, 1 Reserve Type 3 Engine, B/C Command Vehicle, Reserve Type 1 Engine, Reserve Ambulance.

Station 62: Type 1 Engine, 1 Ambulance, 1 Reserve Type 1 Engine, 1 Reserve Command Vehicle

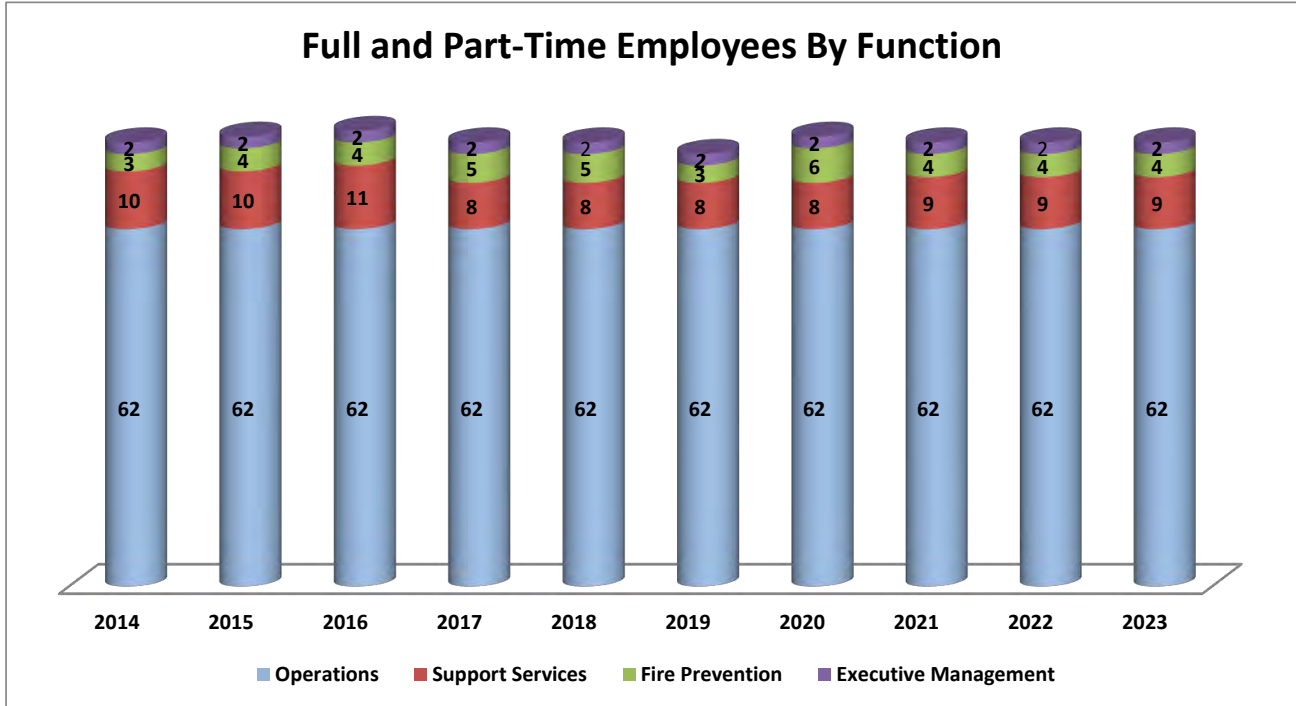
Station 63: Type 1 Engine, Type 3 engine, 1 Reserve Ambulance, Off Road Utility Pickup

Station 64: Type 1 Engine/Rescue Pumper, Aerial Ladder Truck

Station 65: Type 1 Engine, Type 3 engine, 1 Ambulance, Off Road Utility Pickup

Source: District Mechanics Bureau

**Novato Fire Protection District
Full-time and Part-time Employees By Function
Last Ten Fiscal Years**

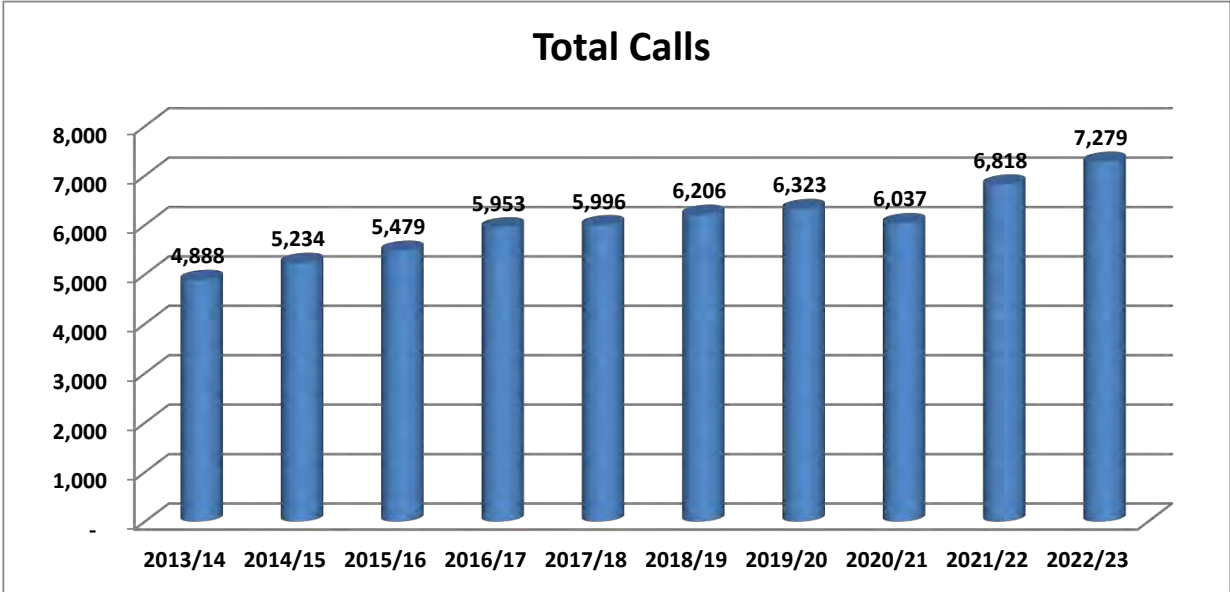


Fiscal Year Ended June 30

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Public Safety:										
Executive Management	2	2	2	2	2	2	2	2	2	2
Operations	62	62	62	62	62	62	62	62	62	62
Fire Prevention	3	4	4	5	5	3	6	4	4	4
Support Services	10	10	11	8	8	8	8	9	9	9
Total Public Safety	<u>77</u>	<u>78</u>	<u>79</u>	<u>77</u>	<u>77</u>	<u>75</u>	<u>78</u>	<u>77</u>	<u>77</u>	<u>77</u>

Source: Annual Budgets - funded positions

**Novato Fire Protection District
Comparative Annual Graph - Total Responses
Last Ten Fiscal Years**



<u>Fiscal Year</u>	<u>Total Calls</u>
2013/14	4,888
2014/15	5,234
2015/16	5,479
2016/17	5,953
2017/18	5,996
2018/19	6,206
2019/20	6,323
2020/21	6,037
2021/22	6,818
2022/23	7,279

Source: District NFIRS database, Emergency Reporting Systems

Novato Fire Protection District Emergency Response Category Definitions

Fire, Explosion: This category includes fire responses, even if the fire has been extinguished upon arrival. This category also includes combustion explosions with no resulting fire. Examples of this category include structure fires, rubbish fires, dumpster fires and vehicle fires.

Over-Pressure/Rupture: This category includes vessels or containers that suffer failure or near failure due to extreme pressure from either an outside source, such as direct heating, or internally due to a cooling system failure or over-filling, such as a propane tank. Examples of this category also include explosions from bombs, dynamite or similar explosives.

Rescue/EMS Call: This category includes all medical aids, illness and heart attacks, as well as traffic accidents and missing persons.

Hazardous Condition Standby: This category includes Hazardous Materials incidents; electrical wire arcing; suspected drug labs; or situations where there is a perceived problem that may prove to be a potential emergency.

Service Call: This category includes incidents for persons in distress, such as a lock-in or lock-out of a vehicle or dwelling creating an emergency situation or critical need, and smoke or odor problems. This category would also include moving units from one station to another to provide area coverage.

Good Intent Call: This category includes incidents that are cleared prior to arrival, such as a medical aid where the injured party has left the scene, or the initial information indicated that there were injuries and upon arrival no persons were injured. This category may also include calls where the informant has mistaken steam for smoke.

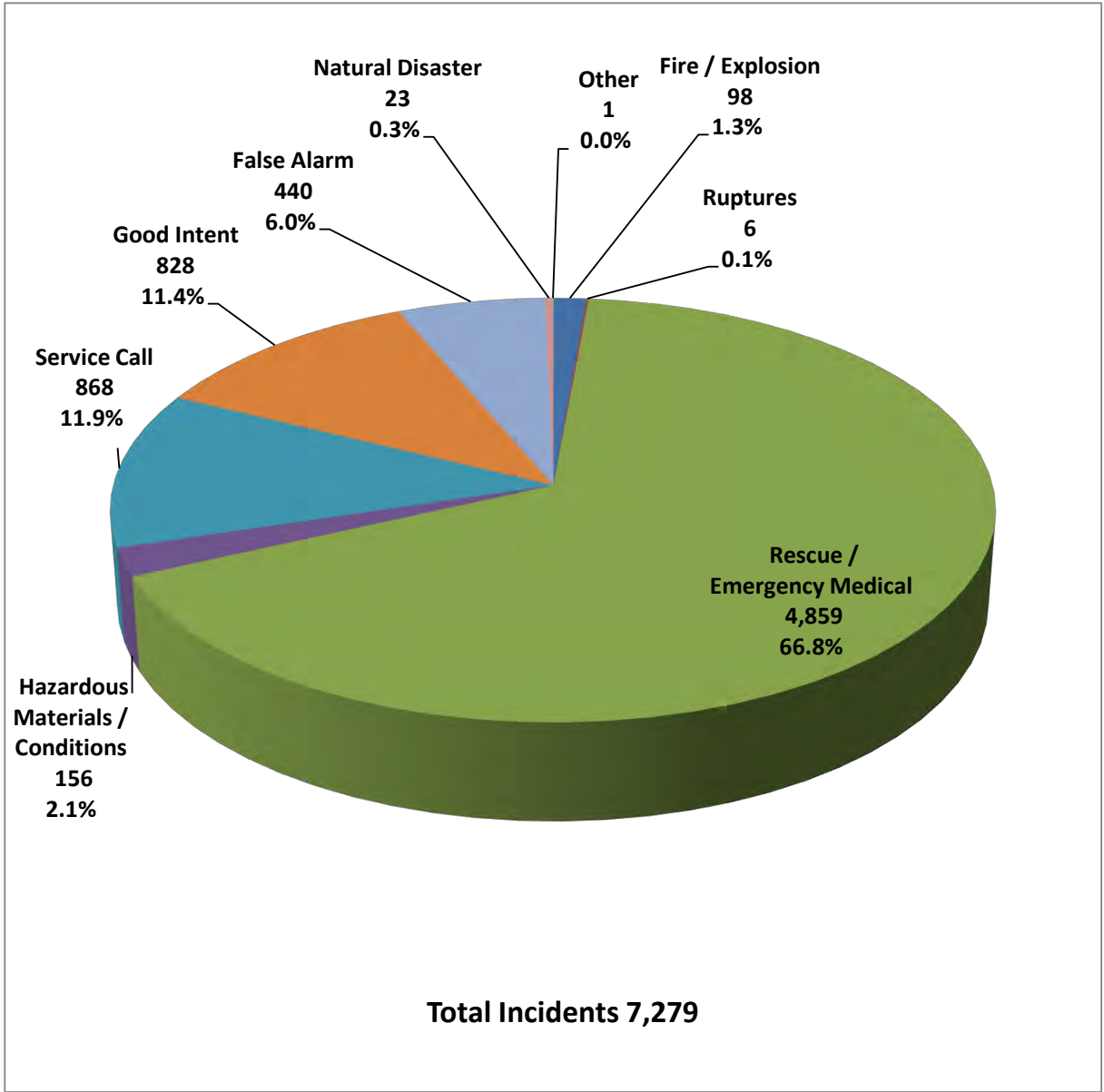
False Alarm: Some examples of the incidents in this category are malicious mischief calls, system malfunctions and the accidental tripping of an interior alarm sensor or device.

Natural Disaster: This category includes incidents that are not normal occurrences, such as earthquakes, lightning strikes, hurricanes and other weather or natural events.

Other: This includes citizen complaints and reports of fire code or ordinance violations.

SOURCE: Operations Department, Novato Fire Protection District

**Novato Fire Protection District
Emergency Responses by Incident Type
Fiscal Year 2022-2023**



Source: District NFIRS database, Emergency Reporting Systems

**Novato Fire Protection District
Emergency Response Detail Analysis
Fiscal Year 2022-23**

Incident Code	Category / Description	Total Incidents	Total Dollar Loss	Acres Burned
Fire / Explosion				
100	Fire, other	7	\$ -	-
111	Building fire	11	\$ 1,795,500	-
112	Fires in structures other than in a building	1	\$ 50	-
113	Cooking fire, confined to container	12	\$ 1,700	-
114	Chimney or flue fire, confined to chimney or flue	-	\$ -	-
118	Trash or rubbish fire, contained	7	\$ 6,500	-
121	Fire in mobile home used as fixed residence	1	\$ 197,000	-
122	Fire in motor home, camper, recreational vehicle	2	\$ 5,000	-
130	Mobile property (vehicle) fire, other	-	\$ -	-
131	Passenger vehicle fire	21	\$ 2,400,000	-
132	Road freight or transport vehicle fire	3	\$ 50,000	-
137	Camper or recreational vehicle (RV) fire	-	\$ -	-
140	Natural vegetation fire, other	4	\$ -	0.00
141	Forest, woods or wildland fire	2	\$ -	-
142	Brush, or brush and grass mixture fire	5	\$ -	0.86
143	Grass fire	8	\$ -	0.00
150	Outside rubbish fire, other	4	\$ -	-
151	Outside rubbish, trash or waste fire	5	\$ 8,000	-
152	Garbage dump or sanitary landfill fire	1	\$ -	-
154	Dumpster or other outside trash receptacle fire	2	\$ -	-
160	Special outside fire, other	-	\$ -	-
162	Outside equipment fire	1	\$ 500	-
170	Cultivated vegetation, crop fire, other	1	\$ -	-
Total Fire / Explosion		98	4,464,250	0.86
Over-Pressure / Rupture				
221	Overpressure rupture of air or gas pipe/pipeline	1	\$ -	-
200	Overpressure rupture, explosion, overheat other	1	\$ -	-
240	Explosion (no fire), other	-	\$ -	-
243	Fireworks explosion (no fire)	-	\$ -	-
251	Excessive heat, scorch burns with no ignition	4	\$ -	-
Total Over-Pressure / Rupture		6	-	-

(Continued)

**Novato Fire Protection District
Emergency Response Detail Analysis
Fiscal Year 2022-23**

(Continued)

Incident Code	Category / Description	Total Incidents	Total Dollar Loss	Acres Burned
Rescue / EMS Call				
300	Rescue, emergency medical call (EMS) call, other	2	\$ -	-
311	Medical assist, assist EMS crew	8	\$ -	-
320	Emergency medical service, other (conversion only)	10	\$ -	-
321	EMS call, excluding vehicle accident with injury	4,515	\$ -	-
322	Vehicle accident with injuries	188	\$ -	-
323	Motor vehicle/pedestrian accident (MV Ped)	22	\$ -	-
324	Motor vehicle accident with no injuries	103	\$ -	-
331	Lock-in (if lock out , use 511)	2	\$ -	-
340	Search, other	-	\$ -	-
342	Search for person in water	-	\$ -	-
351	Extrication of victim(s) from building/structure	1	\$ -	-
352	Extrication of victim(s) from vehicle	6	\$ -	-
353	Removal of victim(s) from stalled elevator	1	\$ -	-
381	Rescue or EMS standby	1	\$ -	-
Total Rescue / EMS Call		4,859	-	-
Hazardous Condition				
400	Hazardous condition, other	14	\$ -	-
410	Flammable gas or liquid condition, other	2	\$ -	-
411	Gasoline or other flammable liquid spill	7	\$ -	-
412	Gas leak (natural gas or LPG)	36	\$ -	-
413	Oil or other combustible liquid spill	9	\$ -	-
420	Toxic condition, other	1	\$ -	-
421	Chemical hazard (no spill or leak)	-	\$ -	-
422	Chemical spill or leak	3	\$ -	-
424	Carbon monoxide incident	7	\$ -	-
440	Electrical wiring/equipment problem, other	22	\$ -	-
441	Heat from short circuit (wiring), defective/worn	4	\$ 1,500	-
442	Overheated motor	11	\$ -	-
443	Light ballast breakdown	-	\$ -	-
444	Power line down	14	\$ -	-
445	Arcing, shorted electrical equipment	20	\$ -	-
460	Accident, potential accident, other	3	\$ -	-
461	Building or structure weakened or collapsed	1	\$ -	-
463	Vehicle accident, general cleanup	2	\$ -	-
Total Hazardous Condition		156	1,500	-

(Continued)

**Novato Fire Protection District
Emergency Response Detail Analysis
Fiscal Year 2022-23**

(Continued)

Incident Code	Category / Description	Total Incidents	Total Dollar Loss	Acres Burned
Service Call				
500	Service Call, other	12	\$ -	-
510	Person in distress, other	4	\$ -	-
511	Lock-out	19	\$ -	-
512	Ring or jewelry removal	1	\$ -	-
520	Water problem, other	26	\$ -	-
521	Water evacuation	2	\$ -	-
522	Water or steam leak	17	\$ -	-
531	Smoke or odor removal	12	\$ -	-
540	Animal problem, other	-	\$ -	-
542	Animal rescue	6	\$ -	-
550	Public service assistance, other	42	\$ -	-
551	Assist police or other governmental agency	19	\$ -	-
552	Police matter	48	\$ -	-
553	Public service	104	\$ -	-
554	Assist invalid	518	\$ -	-
555	Defective elevator, no occupants	-	\$ -	-
561	Unauthorized burning	3	\$ -	-
571	Cover assignment, standby, moveup	35	\$ -	-
Total Service Call		868	-	-
Good Intent				
600	Good intent call, other	15	\$ -	-
611	Dispatched & canceled en route	500	\$ -	-
621	Wrong location	1	\$ -	-
622	No incident found on arrival at dispatch address	193	\$ -	-
631	Authorized controlled burning	-	\$ -	-
641	Vicinity alarm (incident in other location)	3	\$ -	-
650	Steam, other gas mistaken for smoke, other	2	\$ -	-
651	Smoke scare, odor of smoke	98	\$ -	-
652	Steam, vapor, fog or dust thought to be smoke	6	\$ -	-
653	Barbecue, tar kettle	5	\$ -	-
661	EMS call, party transported by non-fire agency	-	\$ -	-
671	Hazmat release investigation w/ no hazmat	5	\$ -	-
Total Good Intent		828	-	-

(Continued)

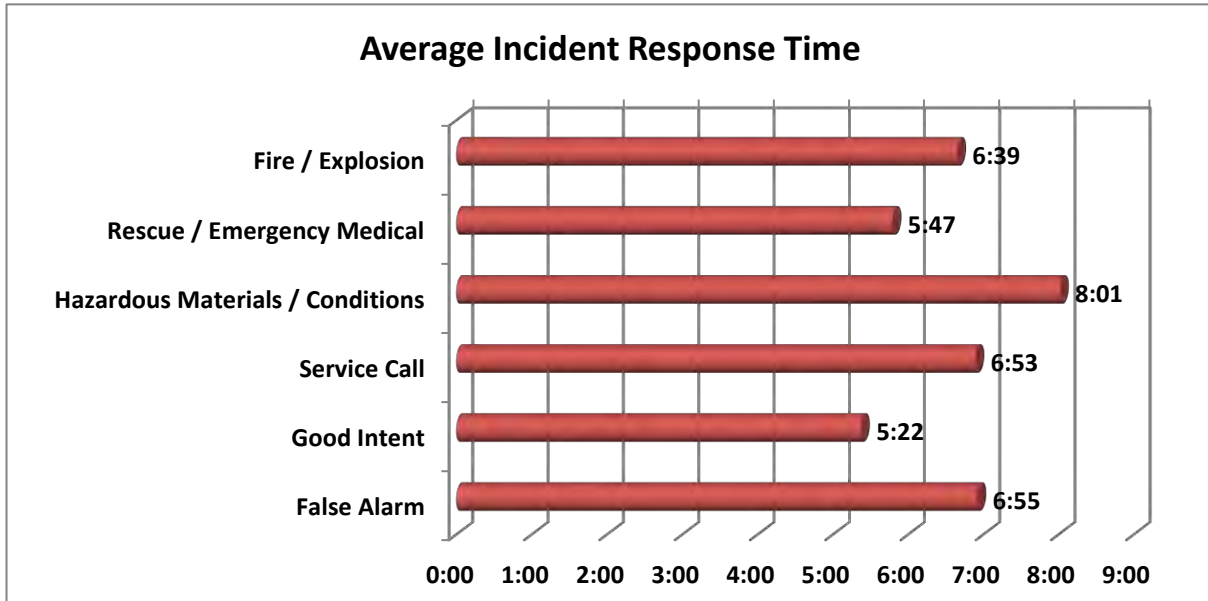
**Novato Fire Protection District
Emergency Response Detail Analysis
Fiscal Year 2022-23**

(Continued)

Incident Code	Category / Description	Total Incidents	Total Dollar Loss	Acres Burned
False Alarm				
700	False alarm or false call, other	26	\$ -	-
710	Malicious, mischievous false call, other	4	\$ -	-
711	Municipal alarm system, malicious false alarm	4	\$ -	-
712	Direct tie to FD, malicious/false alarm	-	\$ -	-
713	Telephone, malicious false alarm	1	\$ -	-
714	Central station, malicious false alarm	9	\$ -	-
715	Local alarm system, malicious false alarm	12	\$ -	-
721	Bomb scare - no bomb	-	\$ -	-
730	System malfunction, other	18	\$ -	-
731	Sprinkler activation due to malfunction	5	\$ -	-
732	Extinguishing system activation due to malfunction	1	\$ -	-
733	Smoke detector activation due to malfunction	85	\$ -	-
734	Heat detector activation due to malfunction	5	\$ -	-
735	Alarm system sounded due to malfunction	70	\$ -	-
736	CO detector activation due to malfunction	37	\$ -	-
740	Unintentional transmission of alarm, other	25	\$ -	-
741	Sprinkler activation, no fire - unintentional	3	\$ -	-
743	Smoke detector activation, no fire - unintentional	62	\$ -	-
744	Detector activation, no fire - unintentional	4	\$ -	-
745	Alarm system sounded, no fire - unintentional	60	\$ -	-
746	Carbon monoxide detector activation, no CO	9	\$ -	-
Total False Alarm		440	-	-
Natural Disaster				
800	Severe weather or natural disaster, other	4	\$ -	-
812	Flood assessment	5	\$ -	-
813	Wind storm, tornado/hurricane assessment	14	\$ -	-
Total Natural Disaster		23	-	-
Other				
900	Special type of incident, other	1	\$ -	-
911	Citizen complaint	-	\$ -	-
Total Other		1	-	-
Grand Total		7,279	\$ 4,465,750	0.86

Source: District NFIRS database, Emergency Reporting Systems

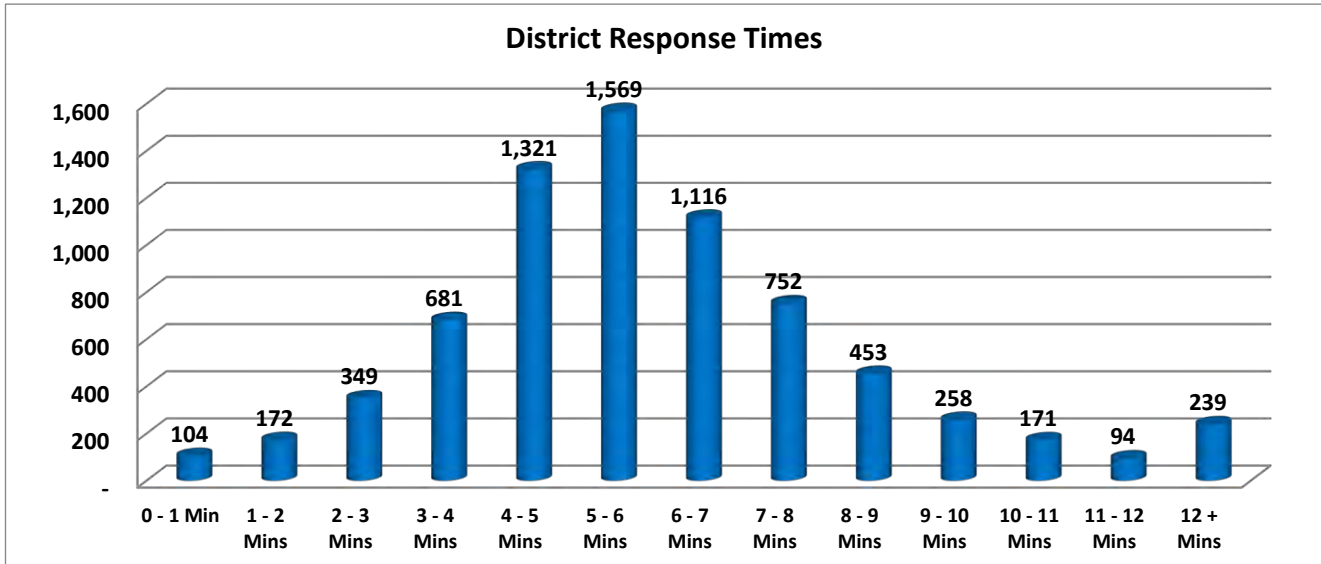
**Novato Fire Protection District
Average Incident Response Time
Fiscal Year 2022-2023**



<u>Incident Type</u>	<u>Average Response Time Minutes</u>
Fire / Explosion	6:39
Rescue / Emergency Medical	5:47
Hazardous Materials / Conditions	8:01
Service Call	6:53
Good Intent	5:22
False Alarm	6:55

Source: District NFIRS database, Emergency Reporting Systems

**Novato Fire Protection District
District Response Times
Fiscal Year 2022-2023**



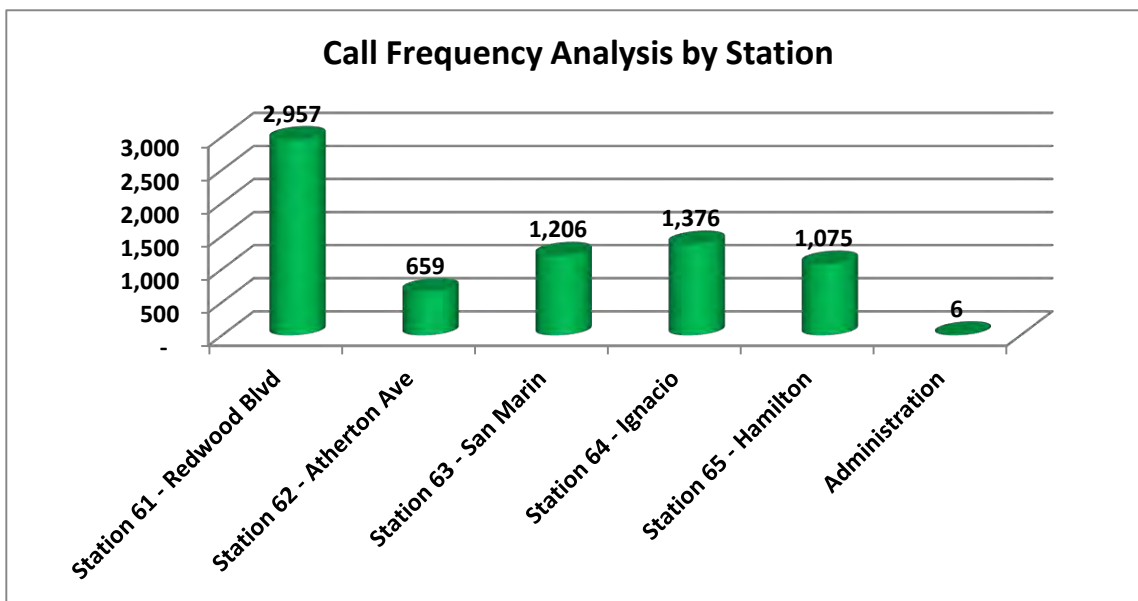
Incident Type	0 - 1 Min	1 - 2 Mins	2 - 3 Mins	3 - 4 Mins	4 - 5 Mins	5 - 6 Mins	6 - 7 Mins	7 - 8 Mins	8 - 9 Mins	9 - 10 Mins	10 - 11 Mins	11 - 12 Mins	12 + Mins	Total
Fire / Explosion	2	2	4	5	16	17	19	12	6	5	2	-	8	98
Ruptures	-	-	-	-	2	-	-	1	1	1	-	-	1	6
Rescue / Emergency														
Medical	43	73	181	487	1,061	1,187	749	462	258	134	89	40	95	4,859
Hazardous Materials / Conditions	2	-	4	6	6	19	30	19	21	12	11	8	18	156
Service Call	31	10	24	42	90	141	138	145	91	56	31	25	44	868
Good Intent	18	82	132	119	103	101	86	47	41	25	20	11	43	828
False Alarm	5	4	4	22	43	103	94	59	35	23	17	9	22	440
Natural Disaster	3	1	-	-	-	1	-	7	-	2	1	1	7	23
Other	-	-	-	-	-	-	-	-	-	-	-	-	1	1
Total	104	172	349	681	1,321	1,569	1,116	752	453	258	171	94	239	7,279

Mutual aid responses to areas outside Novato Fire Protection District are included

District objective is to respond to 90% of all calls within 8 minutes.

Source: District NFIRS database, Emergency Reporting Systems

**Novato Fire Protection District
Call Frequency Analysis by Station
Fiscal Year 2022-2023**



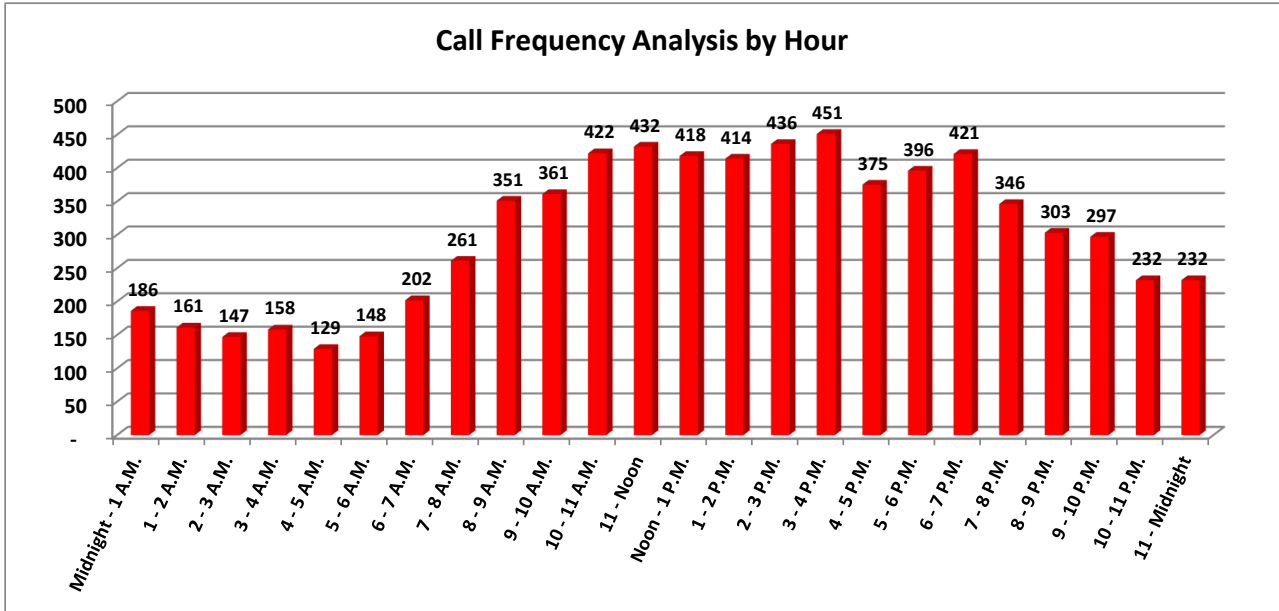
Station Location	Total Calls	% of Total
Station 61 - Redwood Blvd *	2,957	40.6%
Station 62 - Atherton Ave	659	9.1%
Station 63 - San Marin	1,206	16.6%
Station 64 - Ignacio	1,376	18.9%
Station 65 - Hamilton	1,075	14.8%
Administration**	6	0.1%
Total	<u>7,279</u>	<u>100.0%</u>

* Station 61 is centrally located near Novato's downtown area and covers a large portion of the residentially populated zones. It is the largest station in terms of staffing and apparatus, including an ambulance and an engine company, and therefore has a proportionally higher call volume.

**All units dispatched to these calls were Admin staff and responded from Admin

Source: District NFIRS database, Emergency Reporting Systems

**Novato Fire Protection District
Call Frequency Analysis by Hour
Fiscal Year 2022-2023**

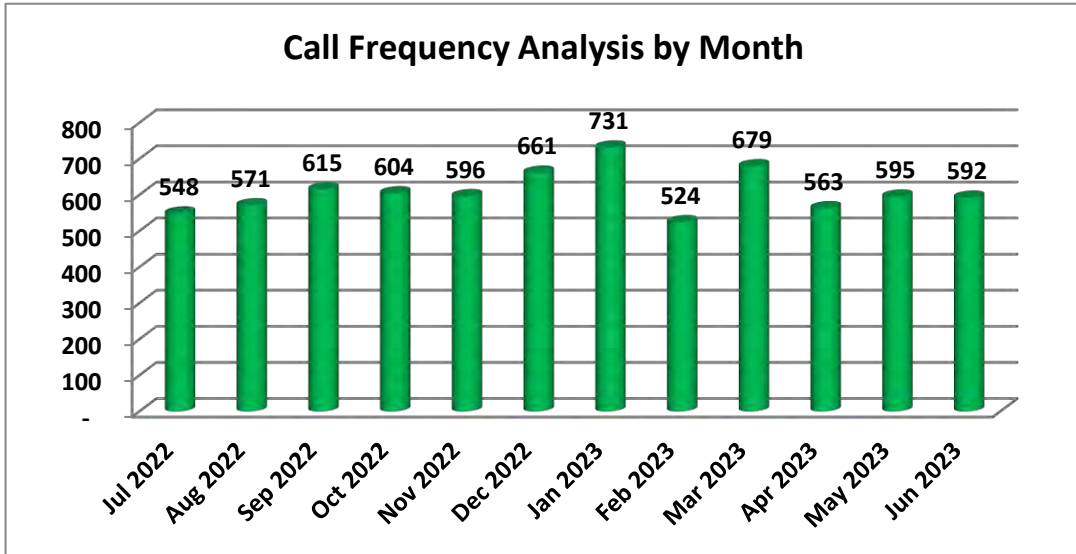


Hour	Number of Calls	% of Total	Hour	Number of Calls	% of Total
Midnight - 1 A.M.	186	2.56%	Noon - 1 P.M.	418	5.74%
1 - 2 A.M.	161	2.21%	1 - 2 P.M.	414	5.69%
2 - 3 A.M.	147	2.02%	2 - 3 P.M.	436	5.99%
3 - 4 A.M.	158	2.17%	3 - 4 P.M.	451	6.20%
4 - 5 A.M.	129	1.77%	4 - 5 P.M.	375	5.15%
5 - 6 A.M.	148	2.03%	5 - 6 P.M.	396	5.44%
6 - 7 A.M.	202	2.78%	6 - 7 P.M.	421	5.78%
7 - 8 A.M.	261	3.59%	7 - 8 P.M.	346	4.75%
8 - 9 A.M.	351	4.82%	8 - 9 P.M.	303	4.16%
9 - 10 A.M.	361	4.96%	9 - 10 P.M.	297	4.08%
10 - 11 A.M.	422	5.80%	10 - 11 P.M.	232	3.19%
11 - Noon	432	5.93%	11 - Midnight	232	3.19%
			Total	7,279	100.00%

Call volume is generally higher from 7:00 A.M. to 10:00 P.M., when people are awake, working, or traveling.

Source: District NFIRS database, Emergency Reporting Systems

**Novato Fire Protection District
Call Frequency Analysis by Month
Fiscal Year 2022-2023**

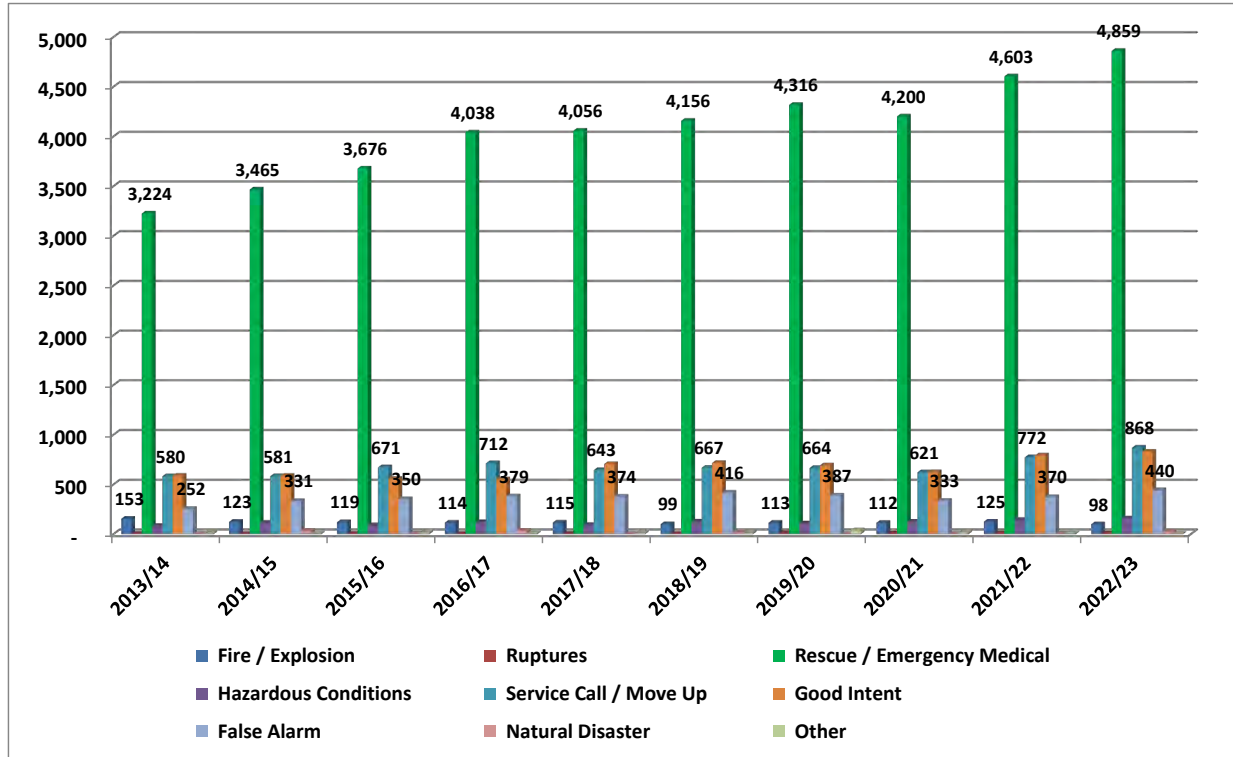


Month	Total Calls	% of Total
Jul 2022	548	7.53%
Aug 2022	571	7.84%
Sep 2022	615	8.45%
Oct 2022	604	8.30%
Nov 2022	596	8.19%
Dec 2022	661	9.08%
Jan 2023	731	10.04%
Feb 2023	524	7.20%
Mar 2023	679	9.33%
Apr 2023	563	7.73%
May 2023	595	8.17%
Jun 2023	592	8.13%
Total	<u>7,279</u>	<u>100.00%</u>

Data includes mutual aid calls.

Source: District NFIRS database, Emergency Reporting Systems

Novato Fire Protection District Call Frequency Analysis by Type Last Ten Fiscal Years



Fiscal Year	Fire / Explosion	Ruptures	Rescue / Emergency Medical	Hazardous Materials / Conditions	Service Call / Move Up	Good Intent	False Alarm	Natural Disaster	Other	Total
2013/14	153	3	3,224	81	580	586	252	1	8	4,888
2014/15	123	1	3,465	113	581	585	331	33	2	5,234
2015/16	119	3	3,676	88	671	555	350	4	13	5,479
2016/17	114	1	4,038	120	712	550	379	34	5	5,953
2017/18	115	3	4,056	91	643	703	374	1	10	5,996
2018/19	99	2	4,156	126	667	714	416	15	11	6,206
2019/20	113	9	4,316	107	664	690	387	1	36	6,323
2020/21	112	6	4,200	125	621	622	333	2	16	6,037
2021/22	125	7	4,603	142	772	790	370	4	5	6,818
2022/23	98	6	4,859	156	868	828	440	23	1	7,279

Source: District NFIRS database, Emergency Reporting Systems

**Novato Fire Protection District
Fire Prevention Division Activities
Fiscal Year 2022-2023**

Inspections and Investigations	Number	Hours
Code Compliance	16	31
R1/R2 Inspections	406	2,889
Education Inspections	50	410
Construction Inspections	1,315	2,630
Fire Investigations	26	360
Plan Review	902	1,708
CFC Permits	356	178
Total:	3,071	8,206

Weed Abatement	Number	Hours
Vegetation/Weed/Hazard Complaints Investigated and Closed	27	56
Complimentary Vegetation Evaluations	7,082	6,401
FireWise Inspections/Evaluations/Presentations	7	21
Total:	7,116	6,478

Grand Total:	10,187	14,684
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Source: Fire Prevention Division, Emergency Reporting System database

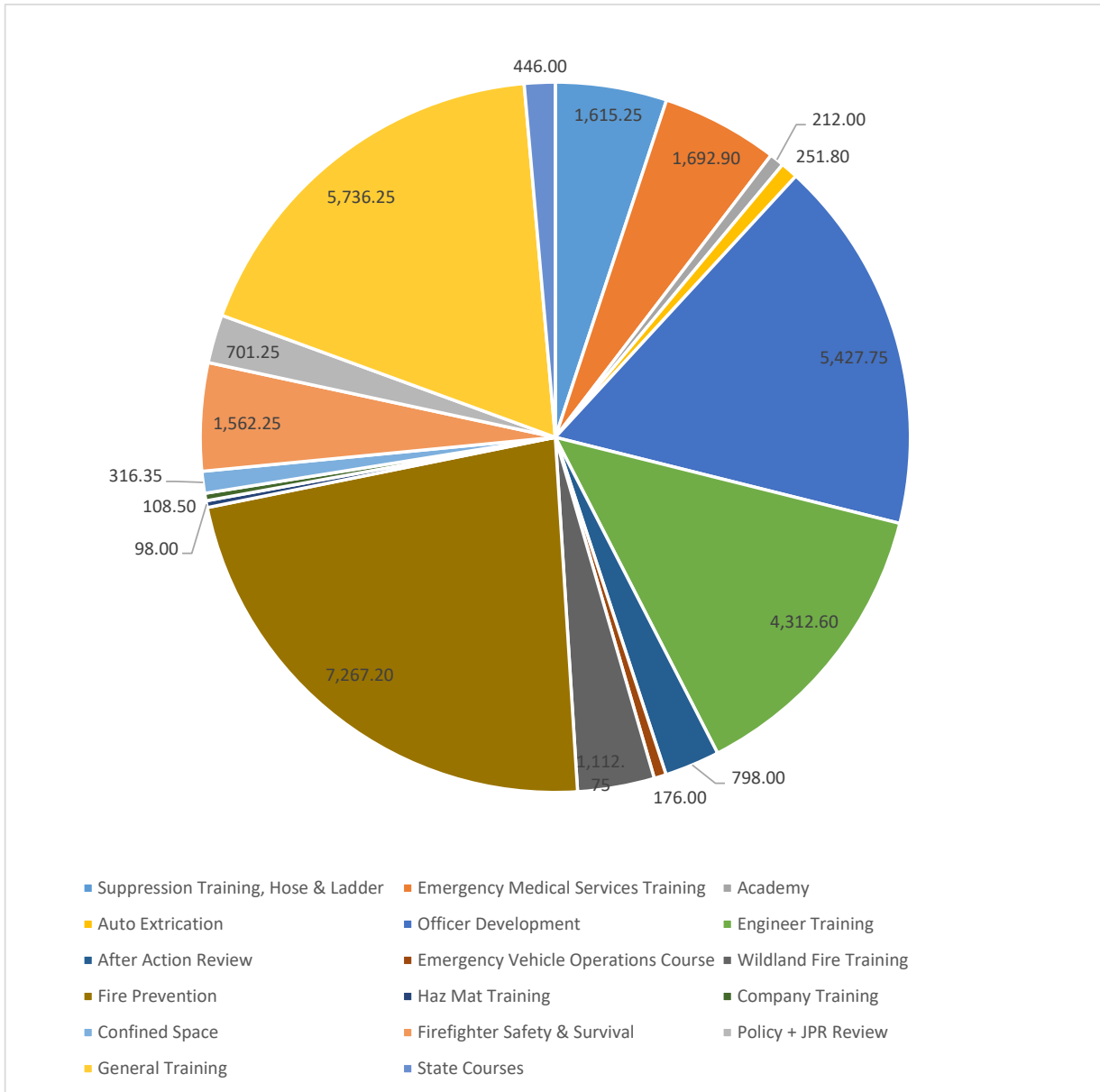
**Novato Fire Protection District
Fire Prevention Activity/Public Education
Fiscal Year 2022-2023**

<u>Category</u>	<u>Class Hours</u>	<u>Est. Number of Citizens Instructed</u>
Safety House	0	0
Youth Fire Setter Intervention	0	0
Fire Extinguisher Training	3	100
Evacuation Drills	1	>300
School Programs*	12	>1,000
Special Events*	80	>6,000
Station Tours	20.5	350
Electronic Board Messaging	61	>2,000
Social Media*	245	>100,000

*Large events, attendance estimated

Source: Fire Prevention Division, Emergency Reporting System database

**Novato Fire Protection District
Personnel Training Hours Chart
Fiscal Year 2022-2023**



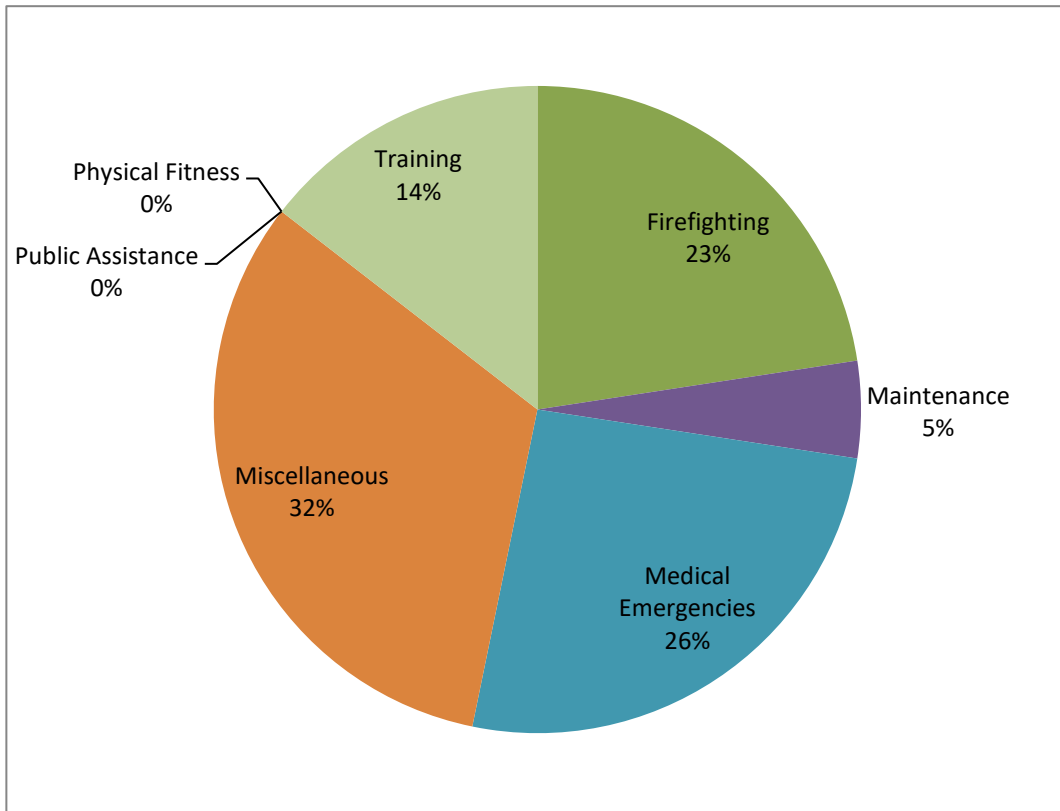
Source: Vector Solutions Database

**Novato Fire Protection District
Personnel Training Hours Detail
Fiscal Year 2022-2023**

Training Code	Training Description	Training Hours
1	Suppression Training, Hose & Ladder	1,615.25
2	Emergency Medical Services Training	1,692.90
3	Academy	212.00
4	Auto Extrication	251.80
5	Officer Development	5,427.75
6	Engineer Training	4,312.60
7	After Action Review	798.00
8	Emergency Vehicle Operations Course	176.00
9	Wildland Fire Training	1,112.75
10	Fire Prevention	7,267.20
11	Haz Mat Training	98.00
12	Company Training	108.50
13	Confined Space	316.35
14	Firefighter Safety & Survival	1,562.25
15	Policy + JPR Review	701.25
16	General Training	5,736.25
17	State Courses	446.00
Total Hours		31,834.85

Source: Vector Solutions Database

**Novato Fire Protection District
Service Connected Illness/Injury Report
Fiscal Year 2022-2023**



Type of Activity	Number	% of Total
Firefighting	14	23%
Maintenance	3	5%
Medical Emergencies	16	26%
Miscellaneous	20	32%
Physical Fitness	0	0%
Public Assistance	0	0%
Training	9	15%
Total	62	100%

Data from Personnel Workers Compensation files.