

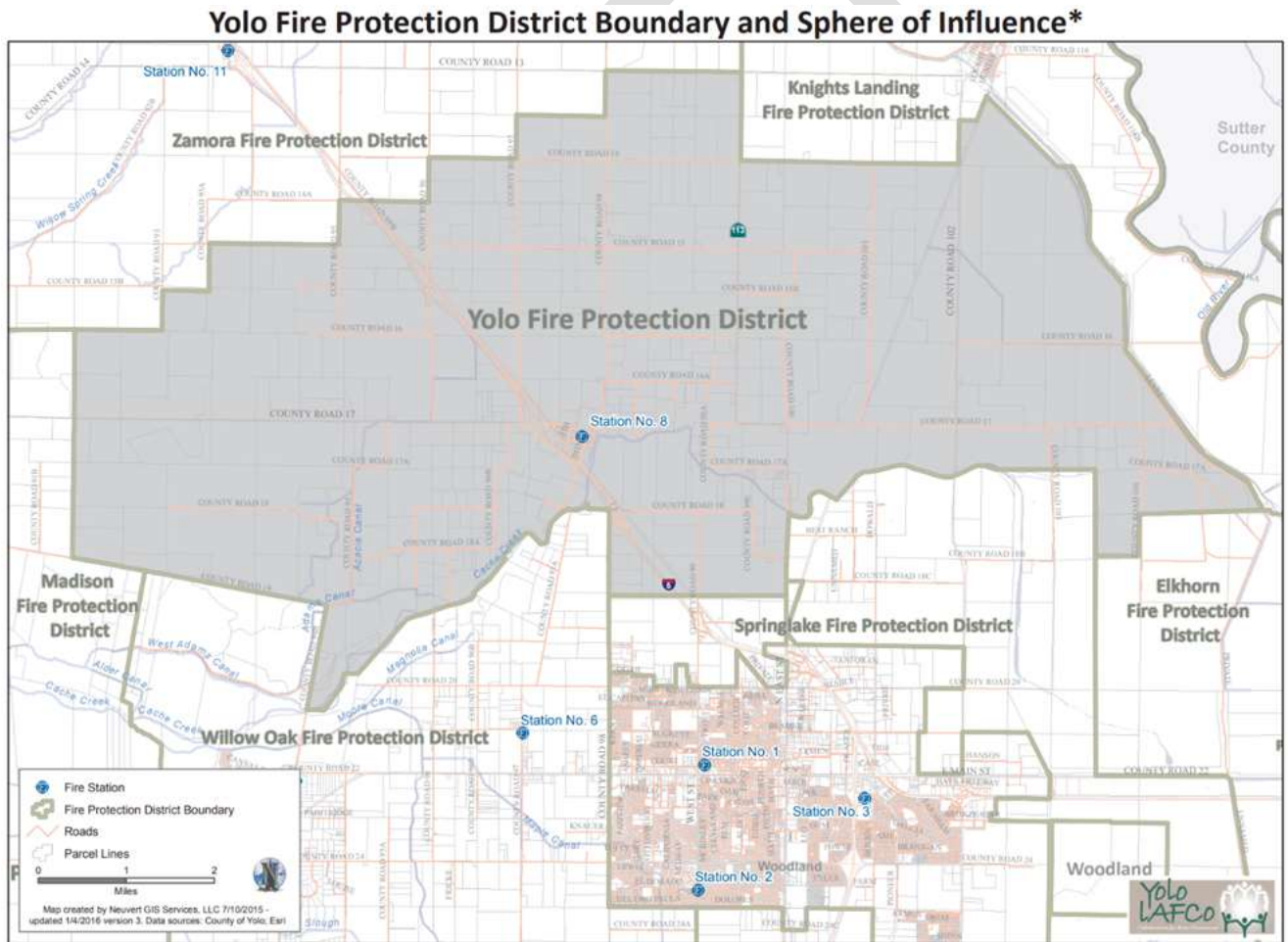
AGENCY PROFILE

The Yolo Fire Protection District (FPD) was formed in 1939 and is authorized to provide fire protection and emergency response services. It was formed as an independent district from Yolo County with a three-member Board of Directors, each elected at large to serve four-year terms.

The District is 33,584 acres in size and serves the unincorporated town of Yolo and the surrounding rural area. The District contains 388 residential and 7 commercial addresses and its residential population is estimated to be 970 residents¹. According to the 2020 Decennial Census, the town of Yolo has a population of 425.

The Yolo FPD station is located at 37720 Sacramento Street in Yolo, which houses 9 apparatus and has 1 paid firefighter, 1 part-time clerk of the board, 1 part-time office support clerk, 0 reserves and 21 volunteers (23 staff in total including 22 firefighters).

The Yolo FPD boundary and sphere of influence (SOI) is shown below. The SOI is coterminous with the district boundary.



* Note: Sphere of Influence is coterminous with boundary

Adopted by Yolo LAFCo June 23, 2016

¹ Population estimate is based on the number of residential addresses assigned in 2021 in the FPD territory with a Yolo County average of 2.5 persons per household.

MUNICIPAL SERVICE REVIEW

POTENTIALLY SIGNIFICANT MSR DETERMINATIONS

The MSR determinations checked below are potentially significant, as indicated by “yes” or “maybe” answers to the key policy questions in the checklist and corresponding discussion on the following pages. If most or all of the determinations are not significant, as indicated by “no” answers, the Commission may find that a MSR update is not warranted.

- | | |
|---|--|
| <input type="checkbox"/> Growth and Population | <input checked="" type="checkbox"/> Shared Services |
| <input type="checkbox"/> Disadvantaged Unincorporated Communities | <input checked="" type="checkbox"/> Accountability |
| <input checked="" type="checkbox"/> Capacity, Adequacy & Infrastructure to Provide Services | <input checked="" type="checkbox"/> Broadband Access |
| <input checked="" type="checkbox"/> Financial Ability | <input checked="" type="checkbox"/> Status of Previous MSR Recommendations |

LAFCo MUNICIPAL SERVICE REVIEW:

- On the basis of this initial evaluation, the required determinations are not significant and staff recommends that an MSR is NOT NECESSARY. The subject agency will be reviewed again in five years per Government Code Section 56425(g).
- The subject agency has potentially significant determinations and staff recommends that a comprehensive MSR IS NECESSARY and has been conducted via this checklist.

1. GROWTH AND POPULATION			
Growth and population projections for the affected area.	YES	MAYBE	NO
a) <i>Will development and/or population projections over the next 5-10 years impact the subject agency's service needs and demands?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) <i>Do changes in service demand suggest a change in the agency's services?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

- a) *Will development and/or population projections over the next 5-10 years impact the subject agency's service needs and demands?*

No. The residential population for Yolo FPD is currently estimated to be 970. The town of Yolo has limited infill growth opportunities because it does not have a municipal wastewater system.

The data that is more applicable to fire service demand is call data, which has increased more than population countywide. According to YECA data, over the last three fiscal years total calls that resulted in dispatched apparatus/responders were 381 in FY 18/19, 407 in FY 19/20 and 458 in FY 20/21, a 20% increase in only three years.

- b) *Do changes in service demand suggest a change in the agency's services?*

YOLO LAFCO MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

No. Population changes will not require a change in FPD boundaries. The FPD Chief reports the territory of the District is accessible, and no adjustments are warranted. The 2016 MSR notes Knights Landing has better access to the eastern portion of the district. However, the Yolo Chief indicates with daytime staffing Yolo has a faster response, except in the off hours when there is no station coverage. Regardless, there is an auto aid agreement with Knights Landing FPD on County Road 102 from Knights Landing to Cache Creek, so for any call on that corridor both FPDs are dispatched together.

Growth and Population MSR Determination

The population for Yolo FPD is currently estimated to be 970. The town of Yolo has limited infill growth opportunities because it does not have a municipal wastewater system. Therefore, development and/or population growth is not expected to impact the subject agency's service needs and demands or require a change in the agency's services and/or sphere of influence boundary. Over the last three fiscal years, total calls that resulted in dispatched apparatus/responders were 381 in FY 18/19, 407 in FY 19/20 and 458 in FY 20/21, a 20% increase in only three years. Although the eastern portion of Yolo FPD is closer to the Knights Landing station, an auto aid agreement for that portion resolves the issue and no boundary changes are needed.

2. DISADVANTAGED UNINCORPORATED COMMUNITIES

The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence.

	YES	MAYBE	NO
a) <i>If the subject agency provides services related to sewers, municipal and industrial water, or structural fire protection, are there any "inhabited unincorporated communities" (per adopted Commission policy) within or adjacent to the subject agency's sphere of influence that are considered "disadvantaged" (80% or less of the statewide median household income) that do not already have access to public water, sewer and structural fire protection?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) <i>If "yes" to a), it is feasible for the agency to be reorganized such that it can extend service to the disadvantaged unincorporated community (DUC)? If "no" to a), this question is marked "no" because it is either not needed or not applicable.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

a) *If the subject agency provides services related to sewers, municipal and industrial water, or structural fire protection, are there any "inhabited unincorporated communities" (per adopted Commission policy) within or adjacent to the subject agency's sphere of influence that are considered "disadvantaged" (80% or less of the statewide median household income) that do not already have access to public water, sewer and structural fire protection?*

No. The Yolo FPD territory is not disadvantaged² and all "inhabited unincorporated communities" countywide receive structural fire protection services.

b) *If "yes" to a), it is feasible for the agency to be reorganized such that it can extend service to the disadvantaged unincorporated community (DUC)? If "no" to a), this question is marked "no" because it is either not needed or not applicable.*

² CALAFCO Statewide DUC Map using American Community Survey 5-Year Data (2015-19) Updated Mar 2022

Not applicable.

Disadvantaged Unincorporated Communities MSR Determination

The Yolo FPD territory is not disadvantaged and all “inhabited unincorporated communities” countywide receive structural fire protection services.

3. CAPACITY AND ADEQUACY OF PUBLIC FACILITIES AND SERVICES

Present and planned capacity of public facilities, adequacy of public services, and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.

	YES	MAYBE	NO
a) <i>Are there any deficiencies in the infrastructure, equipment, and capacity of agency facilities to meet <u>existing</u> service needs for which the agency does not have a plan in place to resolve (including deficiencies created by new state regulations)?</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) <i>Are there any deficiencies in the adequacy of services to meet <u>existing</u> service needs for which the agency does not have a plan in place to resolve? Also note how services are provided (i.e., number of staff and/or contracts).</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c) <i>Are there any issues regarding the agency's capacity and ability to meet the service demand of reasonably foreseeable <u>future</u> growth?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d) <i>Is the agency needing to consider climate adaptation in its assessment of infrastructure/service needs?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e) <i>Are there any service needs or deficiencies for disadvantaged unincorporated communities related to sewers, municipal and industrial water, and structural fire protection within or contiguous to the agency's sphere of influence?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

- a) *Are there any deficiencies in the **infrastructure, equipment, and capacity of agency facilities** to meet existing service needs for which the agency does not have a plan in place to resolve (including deficiencies created by new state regulations)?*

Yes. Two of the YFPD apparatus exceeds the recommended 25-year lifespan and should be scheduled for replacement as funding allows.

Fire Station

The Yolo FPD station is located at 37720 Sacramento Street in Yolo and the quality of the structure appears adequate and well-maintained. The Chief reports new asphalt paving has been done, a new station roof, the station has central heat and air, and the board authorized upgrading of the electrical system to support a new generator. The Chief reports no major facility issues or expenses.

YOLO LAFCO MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY



Apparatus:

YFPD has 7 apparatus and 3 command/utility vehicles as follows:

Use	Apparatus	Type	Age (yrs)	Reserve?
Structure Fires	Engine-8	1	2	No
	Engine-208	2	17	No
	Engine 308	3	26	No
Wildlands Fires	Grass 8	3	12	No
	Grass 208	3	31	Yes
Water Tenders	Water 8		26	No
Command/Utility	800		1	No
	Battalion 8		13	No
Other Apparatus	Squad 8		17	No
	UTV (888)		2	No

All Yolo FPD apparatus receive daily rig checks (i.e. break and safety testing), monthly inspection noted in apparatus logs, regular scheduled maintenance service twice per year, and ladder, hose and pump testing every two years. Two of the YFPD apparatus exceeds the recommended 25-year lifespan (Grass 208 is surplus) and should be scheduled for replacement as funding allows.

Yolo FPD currently supplies all responding members with appropriate, in-date personal protective equipment (PPE). All PPE is regularly inspected and follows a PPE replacement schedule. All self-contained breathing apparatus (SCBA) receive annual flow testing. All bottles are current in hydro date, tested every five years, and batteries are inspected and replaced twice per year. Yolo FPD operates adequate communications equipment including radios with current programming that meets the needs for incident response. All apparatus have mobile radios installed and each seat has a dedicated radio.

The District received a FEMA grant for portable radios approximately six years ago. It currently uses Motorola Models 700 and 800 Series. The 800 Series are in the command vehicles and in the Yolo County Air Units. They are all programmed to be able to communicate with the cities of Davis and West Sacramento radios with 800 Series capabilities.

ISO Rating

YFPDs ISO rating is currently 4/4Y and was last evaluated in 2021. The Insurance Services Office, Inc. (ISO) evaluates fire departments for the purpose of establishing insurance premiums, called "ISO ratings". An ISO fire rating is a score from 1 to 10 that indicates how well-protected a community is by the fire department and will affect insurance rates. The first number refers to the classification of properties within 5 road miles of a fire station and within 1,000 feet of water supply. The second number applies to properties within 5 road miles of a fire station but beyond 1,000 feet of water supply. In the ISO rating scale, a lower number is better: 1 is the best possible rating, while a 10 means the fire department did not meet ISO's minimum requirements. ISO generally assigns Class 10 to properties beyond 5 road miles of a fire station.

- b) *Are there any deficiencies in the **adequacy of services** to meet existing service needs for which the agency does not have a plan in place to resolve? Also note how services are provided (i.e., number of staff and/or contracts).*

Maybe. NFIRS data is apparently not accurate and LAFCo only has one year of data to go on. Based on F 20/21, personnel response meets recommended numbers, but the YFPD needs to improve its apparatus response on scene for fire calls.

Staff, Coverage and Training

The Yolo Fire Station is staffed Monday through Friday, 8am-5pm by one full-time employee and all other times, the station is staffed by volunteers. Yolo FPD has written operating policies and guidelines for its staff. All response personnel receive base level minimum training to respond to incidents adequately and safely (24 required trainings annually). Incident Command System (ICS) basic training is a requirement before responders can respond to incidents. Yolo FPD participates in the Yolo County Firefighters Association Training Program. Responding personnel are fit tested on an annual basis.

Incident Reporting and Adequacy of Services

Yolo FPD utilizes Emergency Reporting web-based program for reporting and documentation. National Fire Incident Reporting System (NFIRS) reports are exported monthly. Regarding the adequacy of response, standards for the number of personnel and apparatus were determined by the Fire Chiefs MSR Subcommittee for fire and rescue/ EMS calls³.

Below is YFPD's NFIRS response data for the last five fiscal years:

³ By consensus of the Yolo Fire Chief's MSR Subcommittee, it was determined the minimum adequate response for a fire call is 4 personnel and 2 apparatus, and for a rescue/EMS call is 3 personnel and 1 apparatus.

YOLO LAFCo MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY



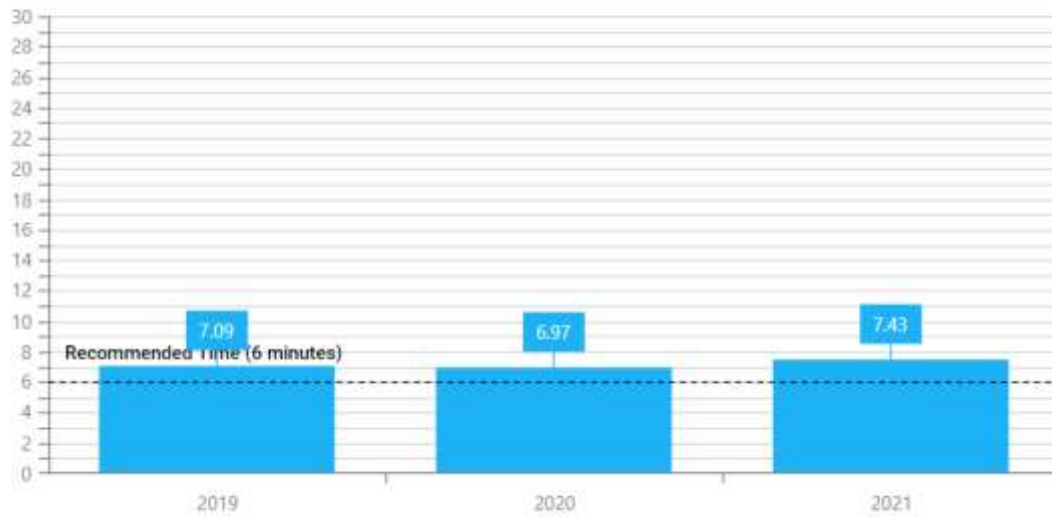
YFPD incident data was provided to NFIRS, however, the Chief reports the data was not being entered correctly. Corrected data for FY 20/21 was provided to LAFCo directly. Going by just the last FY, the data shows that the YFPD is able to respond with the recommended minimum of 3 personnel to rescue/EMS calls and 4 personnel to fire calls. Although there is an issue with sufficient apparatus on scene for fire calls (the recommended minimum is 2 and the FPD averaged 1.57). There may be an issue with sufficient volunteers able to drive apparatus. The data indicates YFPD is meeting recommended personnel response but needs to keep an eye on having two apparatus on fire calls.

Response Time and Missed Calls

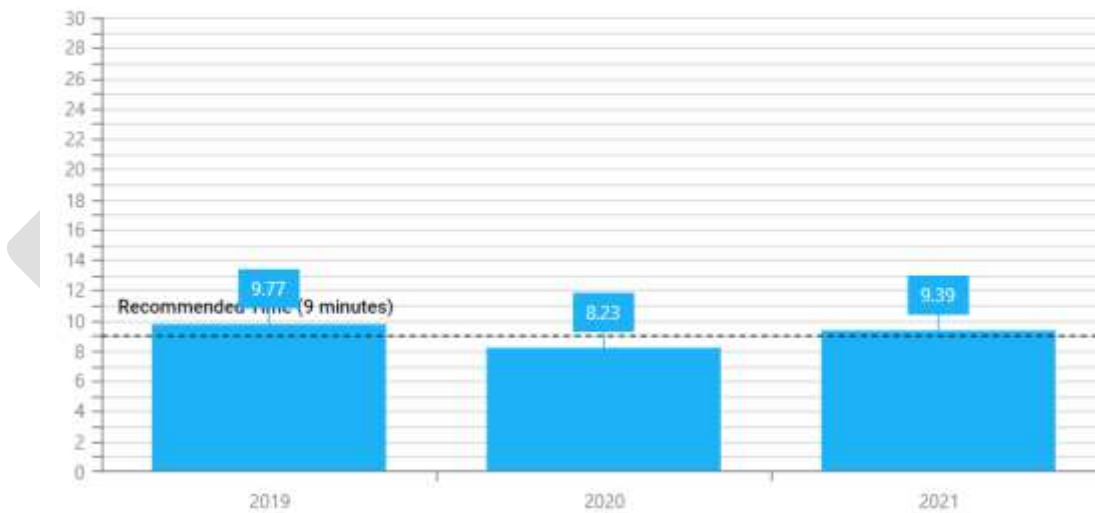
The MSR Subcommittee developed response time goals for rescue/emergency medical service (EMS) calls (6 minutes) and fire calls (9 minutes) for the first responding unit to arrive on scene. LAFCo recognizes it may be more difficult for volunteer and/or more rural FPDs to meet this goal, however as the MSR Subcommittee indicated, it represents a goal to focus on. FPD response time averages⁴ for the 2019 – 2021 calendar years are shown below.

⁴ Based on YECA data. For a list of the data outliers omitted, please reference the methodology discussion on page 1-10 of this MSR/SOI.

Yolo FPD 300 (EMS) Response Time Average



Yolo FPD 100 (Fire) Response Time Average



YFPD has had 0 missed calls over the last three FYs as reported by YECA.

Annual Performance Evaluation

NFPA 1720 requires FPDs to evaluate its level of service, deployment, and response time objectives on an annual basis. According to the Chief, performance issues are discussed under the monthly chief's report if there is an issue. It would be a good practice to provide a written evaluation of the FPD's level of service, deployment, and response time objectives on an annual basis, ideally as an agenda item at a board meeting. Therefore, establishing this review and evaluation process at least on an annual basis is a recommendation.

- c) *Are there any issues regarding the agency's capacity and ability to meet the service demand of reasonably foreseeable future growth?*

No. Please see the response to 1a.

- d) *Is the agency needing to consider climate adaptation in its assessment of infrastructure/service needs?*

No. The FPDs collectively report that climate change is not a factor in the valley and is only an issue for those FPDs that border the Coastal Range. Many FPDs benefit financially from staff and apparatus reimbursement revenue for supporting CalFire during wildfire events.

- e) *Are there any service needs or deficiencies for disadvantaged unincorporated communities related to sewers, municipal and industrial water, and structural fire protection within or contiguous to the agency's sphere of influence?*

No. Not applicable. Please see 2a.

Capacity and Adequacy of Public Facilities and Services MSR Determination

The Yolo FPD station is located at 37720 Sacramento Street in Yolo and the quality of the structure appears adequate and well-maintained. The Chief reports no major facility issues or expenses are needed. Two of the YFPD apparatus exceeds the recommended 25-year lifespan and should be scheduled for replacement as funding allows. Yolo FPD currently supplies all responding members with appropriate, in-date personal protective equipment (PPE). The District received a FEMA grant for portable radios approximately six years ago. It currently uses Motorola Models 700 and 800 Series. YFPDs ISO rating is currently 4/4Y and was last evaluated in 2021.

The Yolo Fire Station is staffed Monday through Friday, 8am-5pm by one full-time employee and all other times, the station is staffed by volunteers. Yolo FPD has written operating policies and guidelines for its staff and all response personnel receive base level minimum training to respond to incidents adequately and safely (24 required trainings annually). YFPD incident data was provided to NFIRS, however, the Chief reports the data was not being entered correctly, therefore, corrected data for FY 20/21 was provided to LAFCo directly. Going by FY 20/21, the data shows that the YFPD is able to respond with the recommended minimum of 3 personnel to rescue/EMS calls and 4 personnel to fire calls. Although there is an issue with sufficient apparatus on scene for fire calls (the recommended minimum is 2 and the FPD averaged 1.57). YFPD has had 0 missed calls over the last three FYs as reported by YECA. NFPA requires FPDs to evaluate its level of service, deployment, and response time objectives on an annual basis. Therefore, establishing this review and evaluation process at least on an annual basis is a recommendation.

Capacity and Adequacy of Public Facilities and Services MSR Recommendation(s)

- YFPD should consider replacing the apparatus in the fleet that exceeds the recommended 25-year lifespan.
- YFPD needs to complete its NFIRS reporting on an ongoing basis and obtain training if needed.
- YFPD should provide written evaluations of its level of service, deployment, and response time objectives on an annual basis at a Fire Commission meeting. Personnel response appears adequate, but the YFPD needs to ensure 2 apparatus on scene for fire calls.

4. FINANCIAL ABILITY

Financial ability of agencies to provide services.

	YES	MAYBE	NO
a) <i>Is the subject agency in an unstable financial position, i.e. does the 5-year trend analysis indicate any issues? Does revenue growth keep pace with increased costs?</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) <i>Can the subject agency improve its use of generally accepted accounting principles including: summaries of all fund balances, summaries of revenues and expenditures, general status of reserves, and any un-funded obligations (i.e. pension/retiree benefits)? Does the agency need accounting and/or financial policies that guide the agency in how financial transactions are recorded and presented?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c) <i>Does the agency staff need to review financial data on a regular basis and are discrepancies identified, investigated and corrective action taken in a timely manner? The review may include reconciliations of various accounts, comparing budgets-to-actual, analyzing budget variances, comparing revenue and expense balances to the prior year, etc. If the agency uses Yolo County's financial system and the County Treasury, does the agency review monthly the transactions in the County system to transactions the agency submitted to the County for processing?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d) <i>Does the agency board need to receive regular financial reports (quarterly or mid-year at a minimum) that provide a clear and complete picture of the agency's assets and liabilities, fully disclosing both positive and negative financial information to the public and financial institutions?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e) <i>Is there an issue with the organization's revenue sources being reliable? For example, is a large percentage of revenue coming from grants or one-time/short-term sources?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f) <i>Is the organization's rate/fee schedule insufficient to fund an adequate level of service, necessary infrastructure maintenance, replacement and/or any needed expansion? Is the fee inconsistent with the schedules of similar local agencies? Does the rate/fee schedule include a specific amount identified for capital asset replacement (tied to a capital improvement plan with implementation policies)?</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g) <i>Is the organization needing additional reserves to protect against unexpected events or upcoming significant costs (excluding capital asset replacement, see 4f)? Has the agency identified and quantified what the possible significant risks and costs of infrastructure or equipment failure? Does the agency have a reserve policy?</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h) <i>Does the agency have any debt, and if so, is the organization's debt at an unmanageable level? Does the agency need a clear debt management policy, if applicable?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

YOLO LAFCo MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

Financial Background

**YOLO FIRE PROTECTION DISTRICT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES**

	2017	2018	2019	2020	2021
Revenue					
Property taxes, in-lieu taxes, HOPTR	\$ 95,659	\$ 95,627	\$ 105,731	\$ 114,108	\$ 122,751
Development impact fees	5,727	41,904	3,932	78,798	14,930
Interest	1,927	4,514	16,066	4,830	89
Intergovernmental grants	96,574	-	-	-	4,488
County tribal mitigation	12,500	30,000	30,000	30,000	30,000
Other County funding	-	-	-	-	32,500
Direct Yocha Dehe Wintun Nation funding	-	-	250,000	-	-
Special assessment	33,910	33,827	33,467	32,807	39,429
CA Fire	-	2,443	-	3,222	28,344
Other revenue	792	15	7,866	3,916	1,067
Total Revenue	247,089	208,330	447,062	267,681	273,598
Expenditures					
Salaries and benefits	29,127	49,908	74,420	79,967	80,638
Services and supplies	61,509	98,002	76,086	94,832	110,060
Contributions to volunteers	3,000	3,000	3,000	3,362	19,423
Capital Assets:					
Equipment	107,305	-	497,159	-	86,589
Total Expenditures	200,941	150,910	650,665	178,161	296,710
Net income (loss)	46,148	57,420	(203,603)	89,520	(23,112)
Beginning Fund Balance	275,187	321,335	378,755	175,152	264,672
Ending Fund Balances	\$ 321,335	\$ 378,755	\$ 175,152	\$ 264,672	\$ 241,560
Fund Balances					
Restricted - Development impact fees	\$ 32,638	\$ 67,770	\$ 13,243	\$ 93,713	\$ 102,727
Restricted - Unexpended grants	70,813	101,595	25,005	55,980	13,566
Assigned - Capital asset replacement	53,781	65,404	-	-	-
Assigned - General reserve	19,423	18,900	18,900	18,900	18,900
Unassigned	144,680	125,086	118,004	96,079	106,367
Total Fund Balances	\$ 321,335	\$ 378,755	\$ 175,152	\$ 264,672	\$ 241,560
Y-T-Y Change in total Fund Balances					
Amount Increase (Decrease)	\$ 46,148	\$ 57,420	\$ (203,603)	\$ 89,520	\$ (23,112)
Percentage Increase (Decrease)	16.77%	17.87%	-53.76%	51.11%	-8.73%
Property Tax Analysis					
a. Assessed Value (AV)	\$ 261,699,672	\$ 271,825,738	\$ 284,717,657	\$ 309,334,619	\$ 330,892,529
b. Y-T-Y Percentage change in AV	5.72%	3.87%	4.74%	8.65%	6.97%
c. Current secured, unsecured and HOPTR	\$ 92,052	\$ 95,194	\$ 104,956	\$ 113,665	\$ 121,575
d. District share of general 1% levy (c/a)	3.5175%	3.5020%	3.6863%	3.6745%	3.6742%

Discussion:

- a) *Is the subject agency in an unstable financial position, i.e. does the 5-year trend analysis indicate any issues? Does revenue growth keep pace with increased costs?*

Yes. The District's core revenues (property taxes, tribal mitigation, special assessments) have grown, on average, by 6% per year over the past five years while expenditures have increased, on average, over 16%, mostly attributable to the hiring of a full-time firefighter in fiscal year 2018. During this time total fund balance has decreased from \$275,187, as of July 1, 2017 to \$241,560 as of June 30, 2021, a \$33,627 decrease. The decrease is mostly attributable to expenditures for capital assets in the amount of \$691,053 over the past 5 years. The District can use \$125,267 of the total fund balance for any purpose. The balance of \$116,293 represents unexpended funds that are restricted for specific purposes: \$102,727 of development impact fees for acquisition of equipment and facilities related to new development and \$13,566 of County tribal mitigation funds for the purchase of capital assets. The total fund balance is almost over \$1,700,000 less than the minimum recommended fund balance, mostly due to underfunding of the capital asset replacement and general reserves.

Revenue

Yolo Fire Protection District's revenue consists of property taxes, special assessments development impact fees, interest, grants from the County and the Yocha Dehe Wintun Nation and other miscellaneous revenue. Like other rural fire districts, Yolo PFD relies primarily on a share of the general 1% property tax levy for the majority of its revenue. In fiscal year 2021, property taxes of \$122,751 comprised 59% of total revenues (excluding CAL FIRE strike team reimbursements and one-time grant revenues). The District's share of property taxes within its boundaries is approximately 3.7%, while the average for all rural FPDs in the county is 6.2%. The District has also levied a special assessment since 1991. In 2021 special assessment revenue was \$39,429 which accounted for 14.4% of total revenue (excluding CAL FIRE strike team reimbursements and one-time grant revenues). The special assessment has not grown much over the years, from \$28,145 in 1991 to \$39,249 in 2021. The District also imposes development impact fees (DIF) on all new development. The DIF can only be used by the District to acquire equipment and facilities to service new development. Over the past 5 years the district has collected \$145,291 of DIF. The District is one of five FPDs, that since 2004, receives annual tribal mitigation funding from the County. Over the past five years the District has received \$132,500 of \$132,500 it was entitled to. According to administrative procedures adopted by the County Administrator's Office, the funds are to be used to purchase "equipment and capital assets". In addition, over the past 5 Yolo FPD has received other County funding of \$32,500, a grant from the Yocha Dehe Wintun Nation totaling \$250,000, other intergovernmental grants of \$101,262, strike team reimbursements of \$34,009 and other revenue totaling \$13,656.

Expenditures

District expenditures, excluding capital expenditures, have increased on average 16% from 2017 through 2021. Salary and benefits have increased 177% since 2017 and services and supplies have increased almost 79%. In 2021 core revenues exceeded on-going operational expenditures by only \$10,403.

Capital expenditures

2017: \$107,305, 14 SCBA units
2019: \$497,159, New Type-1 engine
2021: \$ 86,589, 2021 Ford F250, Pioneer 1000 OHV, other equipment

District expenditures are increasing at a faster rate than core revenues. In addition, the district's ending fund balance at June 30, 2021 of \$241,560 is almost \$1,700,000 less than what appears to be needed. See g) below.

- b) *Does the subject agency fail to use generally accepted accounting principles including: summaries of all fund balances, summaries of revenues and expenditures, general status of reserves, and any un-funded*

YOLO LAFCO MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

obligations (i.e. pension/retiree benefits)? Does the agency have accounting and/or financial policies that guide the agency in how financial transactions are recorded and presented?

No. The district maintains all funds in the County Treasury and uses the County's financial system to maintain its accounting records. Although the district is independent, it adheres to the same accounting and financial policies of the County. Accounting and budget data, including all cash receipts and disbursements, are reviewed by County finance staff before they are posted.

- c) *Does the agency staff fail to review financial data on a regular basis and are discrepancies identified, investigated and corrective action taken in a timely manner? The review may include reconciliations of various accounts, comparing budgets-to-actual, analyzing budget variances, comparing revenue and expense balances to the prior year, etc. If the agency uses Yolo County's financial system and the County Treasury, does the agency review monthly the transactions in the County system to transactions the agency submitted to the County for processing?*

No. District staff includes an employee, who is also employed by the County's Department of Financial Services and is very knowledgeable about the County financial reports. All posted accounting transactions are reviewed and compared to the approved budget on a monthly basis.

- d) *Does the agency board fail to receive regular financial reports (quarterly or mid-year at a minimum) that provide a clear and complete picture of the agency's assets and liabilities, fully disclosing both positive and negative financial information to the public and financial institutions?*

No. The board receives a monthly general ledger, trial balance and budget report which are reviewed on a line-item basis. The board also is informed of any funds received and discusses new purchases.

- e) *Is there an issue with the organization's revenue sources being reliable? For example, is a large percentage of revenue coming from grants or one-time/short-term sources?*

No. Revenues are reliable. The majority of revenue consists of property taxes, special assessments, interest and County tribal mitigation funds, all of which are allocated by the County.

- f) *Is the organization's rate/fee schedule insufficient to fund an adequate level of service, necessary infrastructure maintenance, replacement and/or any needed expansion? Is the fee inconsistent with the schedules of similar local agencies? Does the rate/fee schedule include a specific amount identified for capital asset replacement (tied to a capital improvement plan with implementation policies)?*

Yes. District's ongoing operational expenditures are increasing faster than core revenues. In addition, the District's total fund balance of \$241,560 is almost \$1,700,000 below the minimum recommended balance, primarily due to underfunding the capital asset replacement reserve, see 4g).

- g) *Is the organization needing additional reserves to protect against unexpected events or upcoming significant costs (excluding capital asset replacement, see 4f)? Does the agency need to identify and quantify what the possible significant risks and costs of infrastructure or equipment failure? Does the agency need a reserve policy?*

Yes. The District does not have a reserve policy and only a partial capital improvement plan (CIP). The CIP does not include how replaced assets will be funded. The District's total fund balance of \$241,560 is almost \$1,700,000 below the minimum recommended balance, primarily due to underfunding the capital asset replacement reserve. The minimum recommended fund balance is the total of 3 components as follows:

- Capital asset replacement. Using estimated apparatus replacement costs, this estimate divides this cost by the recommended life of each apparatus and assumes a straight-line projection and contribution to a capital asset replacement sinking fund.
- General reserve. This is the total of 50% of current secured taxes and 50% of special assessments to maintain liquidity from July through December each year when no tax/assessment revenue is received.

YOLO LAFCO MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

- Unassigned fund balance. GFOA recommendation of 15% of operating expenditures to mitigate revenue shortages and/or unanticipated expenditures.

The June 30,2021 actual and estimated recommended fund balance amounts are as follows:

	6/30/2021 Actual Balance	6/30/2021 Recommended Balance	Excess/ (Shortage)
Apparatus Replacement			
Development impact fees	102,727		
Other funds	13,566		
	<u>116,293</u>	<u>1,822,000</u>	<u>(1,705,707)</u>
General reserve	18,900	76,000	(57,100)
Unassigned	106,367	27,000	79,367
Total Recommended Fund Balance	<u>\$ 241,560</u>	<u>\$ 1,925,000</u>	<u>\$ (1,683,440)</u>

- h) *Does the agency have any debt, and if so, is the organization’s debt at an unmanageable level? Does the agency need a clear capital financing and debt management policy, if applicable?*

No. The District does not have any debt.

Financial Ability MSR Determination

The District’s core revenues are not keeping pace with increasing expenditures nor with capital asset replacement needs. The District’s core revenues (property taxes, tribal mitigation, and special assessments) are increasing 6% per year while expenditures are increasing 16% per year, and total fund balance has decreased by \$33,627 over the past five years. Total fund balance has decreased from \$275,187 to \$241,560. Of the total fund balance \$125,267 can be used by the district for any purpose, the balance of 116,293 can only be used for purchases of capital assets. The total fund balance is almost \$1,700,000 less than what appears to be needed, mostly due to underfunding of the capital asset replacement reserve. The District does not have formal reserve policies. Additional funding is required to maintain adequate reserve balances. YFPD maintains its funds in the County Treasury and uses the County’s financial system to maintain its accounting records. YFPD fire commission receives financial reports at each meeting which are reviewed thoroughly

Financial Ability MSR Recommendation(s)

- Include a funding component to the Capital Asset Replacement plan to determine how much funding needs to be set aside each year and determine whether current revenues are adequate to fund the program. Develop reserve policies to fund increased services, the CIP, and maintain an adequate fund balance.
- Consider increasing YFPD’s special assessment to provide funding for staffing, and apparatus/equipment needs.
- Districts that collect an AB 1600 Development Impact Fees should, every five years, make the findings required by Government Code Section 66001(d) to help ensure that fees collected from new development are spent solely on appropriate facilities.

5. SHARED SERVICES AND FACILITIES

Status of, and opportunities for, shared facilities.

	YES	MAYBE	NO
a) <i>Are there any opportunities for the organization to share services or facilities with neighboring, overlapping or other organizations that are not currently being utilized?</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Discussion:

- a) *Are there any opportunities for the organization to share services or facilities with neighboring, overlapping or other organizations that are not currently being utilized?*

Yes. LAFCo recommends YFPD along with Dunnigan, Knights Landing, and Zamora FPDs scale up its services and operate more as a regional unit via a JOA. In May 2022, these FPDs signed an agreement and need to work towards standardizing written operating policies and guidelines. It also has mutual/auto aid agreements with surrounding fire departments.

The goal for coordinated/joint operations is to achieve a similar service standard, efficient use of resources, consistent training/testing/reporting, standardization, and improved coordination during incident response. Additional things that should be included as a required element of the JOA is:

- Apparatus/equipment standardization,
- Shared reserve apparatus, and
- Cooperative purchasing

Shared Services MSR Determination

LAFCo recommends YFPD along with Dunnigan, Knights Landing, and Zamora FPDs scale up its services and operate more as a regional unit via a JOA. The FPDs are already working on draft agreements and need to work towards standardizing written operating policies and guidelines. It also has mutual/auto aid agreements with surrounding fire departments. The goal for coordinated/joint operations is to achieve a similar service standard, efficient use of resources, consistent training/testing/reporting, standardization, and improved coordination during incident response.

Shared Services MSR Determination Recommendation

- Additional items that should be included as a required element of the JOA are apparatus/equipment standardization, shared reserve apparatus, and cooperative purchasing. These efficiencies are currently either optional or not included in the JOA.

6. ACCOUNTABILITY, STRUCTURE AND EFFICIENCIES

Accountability for community service needs, including governmental structure and operational efficiencies.

	YES	MAYBE	NO
a) <i>Are there any recommended changes to the organization's governmental structure or operations that will increase accountability and efficiency (i.e. overlapping boundaries that confuse the public, service inefficiencies, and/or higher costs/rates)?</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) <i>Are there any issues with filling board vacancies and maintaining board members? Is there a lack of board member training regarding the organization's program requirements and financial management?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

YOLO LAFCo MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

c) *Are there any issues with staff capacity and/or turnover? Is there a lack of staff member training regarding the organization's program requirements and financial management?*

d) *Does the agency need adequate policies (as applicable) relating to personnel/payroll, general and administrative, board member and meetings, and segregating financial and accounting duties among staff and/or board to minimize risk of error or misconduct (see suggested policies list)?*

e) *Are any agency officials and designated staff not current in making their Statement of Economic Interests (Form 700) disclosures?*

f) *Does the agency need to secure independent audits of financial reports that meet California State Controller requirements? Are the same auditors used for more than six years? Are audit results not reviewed in an open meeting?*

g) *If the agency is not audited annually, does the agency need to have a qualified external person review agency finances each year (at a minimum), comparing budgets to actuals, comparing actuals to prior years, analyzing significant differences or changes, and determining if the reports appear reasonable?*

h) *Does the organization need to improve its public transparency via a website (see <https://www.yololaftco.org/yolo-local-government-website-transparency-scorecards>)?*

Discussion:

a) *Are there any recommended changes to the organization's governmental structure or operations that will increase accountability and efficiency (i.e. overlapping boundaries that confuse the public, service inefficiencies, and/or higher costs/rates)?*

Yes. YFPD entered into a JOA with Dunnigan, Knights Landing, and Zamora FPDs in May 2022 designed to improve operations and efficiencies. The recommendation below is to ensure all FPDs enter into the JOA and maintains standing in good faith to achieve JOA goals.

b) *Are there any issues with filling board vacancies and maintaining board members? Is there a lack of board member training regarding the organization's program requirements and financial management?*

No. All of the three commission seats are filled and there does not appear to be an issue maintaining board members and training. Even though the FPD board is the only elected board among the FPDs, according to the Chief, a seat has never been contested and required an election.

Name	Term Start	Term End
Steve Weiss	09/12/2017	12/02/2022
Charle Hermle	1/1/2022	12/06/2024
Lynnel Pollock	9/10/2019	12/06/2024

c) *Are there any issues with staff capacity and/or turnover? Is there a lack of staff member training regarding the organization's program requirements and financial management?*

Maybe. The Chief reports no issues with staff turnover and capacity. YFPD maintains a maximum of 25 volunteers and currently have 22, and about half of the volunteers have been with the district longer than 10 years. However, the Chief and Assistant Chief are close relatives. Yolo is a small community, but nepotism issues should be considered, and policies adopted to appropriately handle supervisory issues and segregation of duties for financial transactions.

YOLO LAFCo MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

- d) *Does the agency need adequate policies (as applicable) relating to personnel/payroll, general and administrative, board member and meetings, and segregating financial and accounting duties among staff and/or board to minimize risk of error or misconduct?*

No. Yolo FPD has adopted bylaws, an employee handbook, financial policies, and procedural rules. Although these policies are comprehensive. Yolo FPD should review the sample policies developed by the California Special District Association and templates to be provided by LAFCo to ensure the District has sufficient policies.

- e) *Are any agency officials and designated staff not current in making their Statement of Economic Interests (Form 700) disclosures?*

No. Yolo FPD is current in making their Statement of Economic Interests (Form 700) disclosures.

- f) *Does the agency need to secure independent audits of financial reports that meet California State Controller requirements? Are the same auditors used for more than six years? Are audit results not reviewed in an open meeting?*

No. The Yolo FPD is required to conduct an audit every two years and the FPD recently completed an audit through FY 2021. Therefore, the FPD is current in its audits.

- g) *If the agency is not audited annually, does the agency need to have a qualified external person review agency finances each year (at a minimum), comparing budgets to actuals, comparing actuals to prior years, analyzing significant differences or changes, and determining if the reports appear reasonable?*

Maybe. The District should review agency finances annually with an external accountant or with knowledgeable staff at Yolo County to detect any potential financial issues. The review should include comparing the budget to actuals, comparing actuals to prior years, analyzing significant differences or changes, a review of the components of fund balance and determining if the reports appear reasonable.

- h) *Does the organization need to improve its public transparency via a website (see <https://www.yololafco.org/yolo-local-government-website-transparency-scorecards>)?*

Maybe. The Yolo FPD received a 74% transparency score in 2021 (2nd highest of all the FPDs). Please see the report posted on the LAFCo website for where improvements are needed.

Accountability, Structure and Efficiencies MSR Determination

YFPD entered into a JOA with Dunnigan, Knights Landing, and Zamora FPDs in May 2022 designed to improve operations and efficiencies. All of the three commission seats are filled and there does not appear to be an issue maintaining board members and training. Even though the FPD board is the only elected board among the FPDs, according to the Chief, a seat has never been contested and required an election. The Chief reports no issues with staff turnover and capacity. YFPD maintains a maximum of 25 volunteers and currently has 22, and about half of the volunteers have been with the district longer than 10 years. Yolo is a small community and nepotism issues should be considered, and policies adopted to appropriately handle supervisory issues and segregation of duties for financial transactions. Yolo FPD is current in making their Statement of Economic Interests (Form 700) disclosures and is current in its audits. The Yolo FPD received a 74% transparency score in 2021 (2nd highest of all the FPDs).

Accountability, Structure and Efficiencies MSR Recommendation(s)

- Dunnigan, Knights Landing, Yolo and Zamora FPDs should provide for a coordinated and more uniform level of service and operation through either: (1) a Joint Operation Agreement (JOA); or (2) agency merger/consolidation. The goal for coordinated/joint operations in each Area is to achieve a similar service standard, efficient use of resources, consistent training/testing/reporting, standardization, and improved coordination during incident response. If any of these agencies enter into a JOA and fail to make reasonable efforts in good faith to promote these goals, a LAFCo reorganization to combine FPDs should be initiated if its determined consolidation would promote better service to the public and be a more efficient and effective utilization of resources.
- YFPD should consider nepotism policies, especially for supervisory issues and segregation of duties for financial transactions.

YOLO LAFCo MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

- YFPD should either hire an outside accountant or schedule time with DFS to evaluate FPD finances and verify the County Department of Financial Services (DFS) accounting coding is accurate.
- The YFPD received a 74% transparency score in 2021. Please see the report at <https://www.yololafco.org/yolo-local-government-website-transparency-scorecards> for where improvements are needed.

7. BROADBAND ACCESS

Any other matter related to effective or efficient service delivery, as required by commission policy.

Per Yolo LAFCo Project Policy 6.2 “it is the intent of Yolo LAFCo to comprehensively review broadband access in MSR of local agencies that either serve communities and/or provide emergency services where broadband connection is critical (i.e. cities, CSDs, CSAs, FPDs and RDs).”

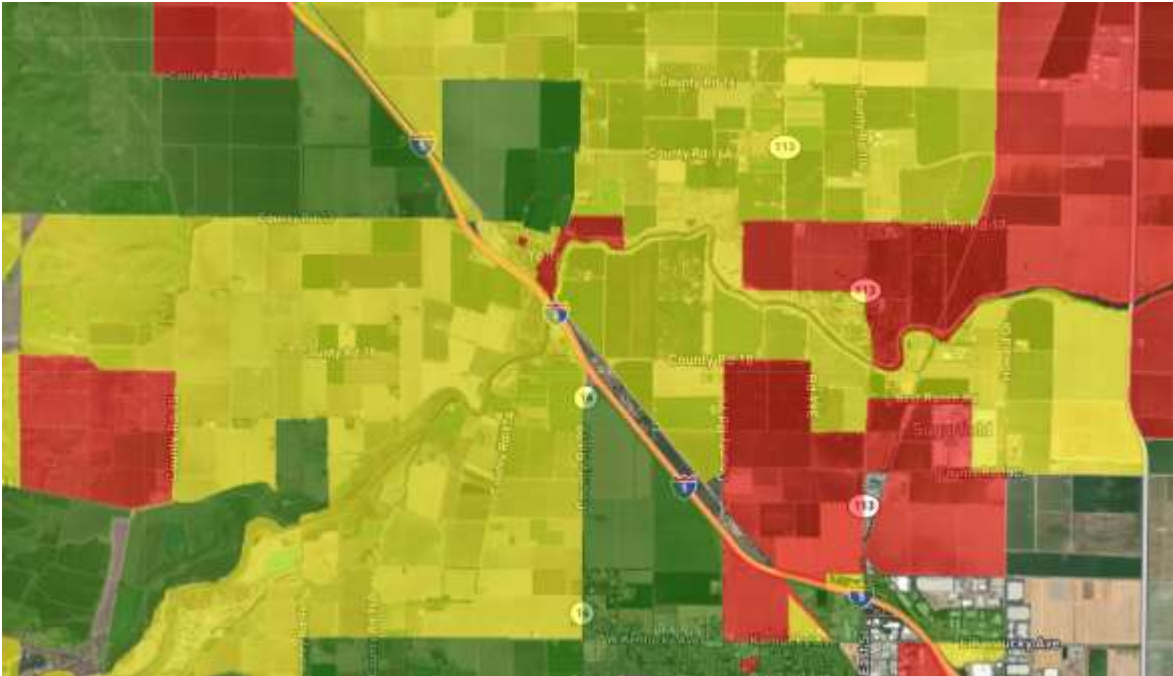
	YES	MAYBE	NO
a) <i>Is there a lack of high-performance broadband (25/3 Mbps) available in the community?</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b) <i>Is there a lack of low-income subscription rates and/or digital literacy programs available?</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Discussion:

- a) *Is there a lack of high-performance broadband (25/3 Mbps) available in the community?*

Yes. The town of Yolo’s only internet provider is AFES with speeds of up to 15 Mbps download and 15 Mbps upload speeds⁵. The green portions of the map below are apparently provided AT&T DSL service up to 50/10 Mbps, but some portions of the FPD have no service available at all (no wireline, fixed wireless or wireless). Therefore, broadband speeds of 25/3 Mbps is not generally available in the Yolo FPD territory. The Yolo County library in Yolo just recently was connected to AT&T fiber via CENIC and the FPD reports it will be connected also. This may be a potential project funding opportunity to extend service to the rest of the town as happened in Knights Landing.

⁵ CPUC Broadband Mapping Program data as of December 31, 2019. Speeds provided are maximum advertised speeds and not necessarily typical speeds actually experienced by the subscriber.



b) *Is there a lack of low-income subscription rates and/or digital literacy programs available?*

Yes. In town, residents have no choice of providers, and the fastest speed rate AFES offers is 10/4 Mbps speeds for \$140.00 per month. There are no low-income subscription rates. According to the CPUC Broadband Mapping Program, broadband adoption is between 20% - 40% for most of the Yolo FPD territory.

Yolo County Library staff provide one-on-one computer assistance, with even with basic functions like setting up an email account⁶ and generally help troubleshoot technology challenges. Information and instruction about basic computer/tablet/smartphone use is offered in ESL conversation clubs, classes and in Yolo Reads Adult and Family Literacy program. The library also provides hotspots and Chromebooks for those that need these items. The library does not have a formalized technology curriculum, although there have been discussions regarding adding it as a service.

Broadband Access MSR Determination

Most of the Yolo FPD territory is either underserved or unserved. The town of Yolo’s only internet provider is AFES with speeds of up to 15 Mbps download and 15 Mbps upload speeds and the fastest speed rate AFES offers is 10/4 Mbps speeds for \$140.00 per month. A few isolated portions of the FPD territory are apparently provided AT&T DSL service up to 50/10 Mbps, but the majority of the FPD outside of town have no service available at all (no wireline, fixed wireless or wireless). Therefore, broadband speeds of 25/3 Mbps is not generally available in the Yolo FPD territory. AT&T offers low-income rates, but the majority of the area does not have AT&T service available. According to the CPUC Broadband Mapping Program, broadband adoption is at 25/3 Mbps speeds is 20% - 40% for most of the Yolo FPD territory. The Yolo County library in Yolo just recently was connected to AT&T fiber via CENIC. This may be a potential project funding opportunity to extend service to the rest of the town as happened in Knights Landing.

⁶ Email from Mark Fink, Yolo County Librarian on May 26, 2021

Broadband Access MSR Recommendation

- Yolo County should note that rural areas served by AFES as the only provider option are being charged relatively exorbitant rates for minimal speeds and additional providers should be encouraged and incentivized where possible to create market competition. The Yolo County library in Yolo just recently was connected to AT&T fiber via CENIC. This may be a potential project funding opportunity to extend service to the rest of the town as occurred in Knights Landing.

8. STATUS OF PREVIOUS MSR RECOMMENDATIONS

	YES	MAYBE	NO
a) <i>Are there any recommendations from the agency's previous MSR that have not been implemented?</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Discussion:

- a) *Are there any recommendations from the agency's previous MSR that have not been implemented?*

2016 MSR Recommendations Specific to the Yolo FPD and Status

1. Within available funding, fire apparatus should be considered for replacement after not more than 25 years of service life.
2. Knights Landing, Madison, Yolo, and Zamora FPDs should consider an automatic aid agreement with Dunnigan and/or Willow Oak FPDs for immediate response to missed calls in those districts when on-duty staffing is available in Dunnigan and/or Willow Oak.
3. Elkhorn, Knights Landing, Madison, and Yolo FPDs should consider seeking grant funding for apparatus replacement to facilitate long-term fiscal viability.

Status of Previous Recommendations MSR Determination

YFPD still has apparatus that exceeds the 25-year recommended lifespan, which is discussed again in the Capacity and Financial Ability sections. Regarding auto aid agreements, YFPD has an auto aid agreement with Zamora FPD for portions of I-5 and Knights Landing FPD for the eastern portion of the district. Instead of pursuing additional auto-aid agreements YECA should implement "closest" or "borderless" response dispatch as recommended in the Executive Summary of this MSR/SOI. YFPD has obtained significant grant funding for its Engine 8, radios and SCBA grants.

SPHERE OF INFLUENCE STUDY

On the basis of the Municipal Service Review:

- Staff has reviewed the agency's Sphere of Influence and recommends that a SOI Update is NOT NECESSARY in accordance with Government Code Section 56425(g). Therefore, NO CHANGE to the agency's SOI is recommended and SOI determinations HAVE NOT been made.
- Staff has reviewed the agency's Sphere of Influence and recommends that a SOI Update IS NECESSARY in accordance with Government Code Section 56425(g). Therefore, A CHANGE to the agency's SOI is recommended and SOI determinations HAVE been made and are included in this MSR/SOI study.

DRAFT