

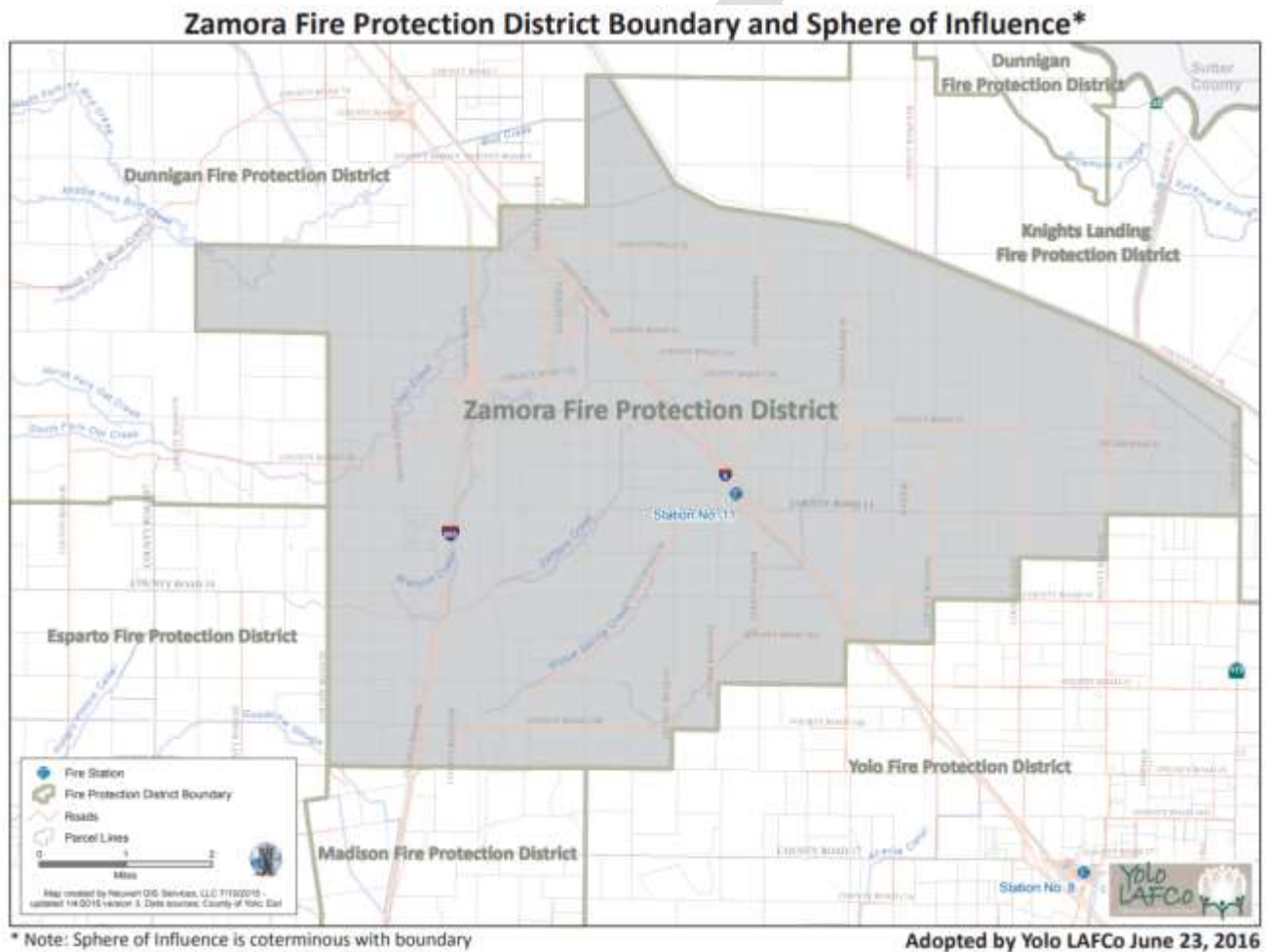
**AGENCY PROFILE**

The Zamora Fire Protection District (FPD) was formed in 1938 and is authorized to provide fire protection and emergency response services. It was formed as an independent district from Yolo County with a five-member Board of Directors, each appointed by the Board of Supervisors to serve four-year terms.

The District is 33,709 acres in size and serves the unincorporated town of Zamora and the surrounding rural area. The District contains 134 residential and 2 commercial addresses and its residential population is estimated to be 335 residents<sup>1</sup>.

The Zamora FPD station is located at 33715 1st Street in Zamora, which houses 5 apparatus and has 0 paid staff, 0 reserves and 14 volunteers (13 firefighters and 1 Board Clerk).

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



<sup>1</sup> 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.

<b>1. GROWTH AND POPULATION</b>			
Growth and population projections for the affected area.	<b>YES</b>	<b>MAYBE</b>	<b>NO</b>
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 population for Zamora FPD is currently estimated to be 335. The FPD has 14 volunteers including 13 firefighters. The territory is primarily zoned for agricultural uses except some industrial uses along I-5 and the town of Zamora has limited growth opportunities. The District does not have an adopted development impact fee, but it wouldn't generate significant revenue if it did.

Over the last three fiscal years, total calls that resulted in dispatched apparatus/responders were 113 in FY 18/19, 137 in FY 19/20 and 152 in FY 20/21, a 34% increase in only three years.

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

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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.

**Growth and Population MSR Determination**

The residential population for Zamora FPD is currently estimated to be 335. The territory is primarily zoned for agricultural uses except some industrial uses along I-5 and the town of Zamora has limited growth opportunities. 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 113 in FY 18/19, 137 in FY 19/20 and 152 in FY 20/21, a 34% increase in only three years.

**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? 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 Zamora FPD territory is not disadvantaged<sup>2</sup> 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? If “no” to a), this question is marked “no” because it is either not needed or not applicable.*

Not applicable.

<sup>2</sup> CALAFCO Disadvantaged Unincorporated Communities for State, RSG Inc. GIS Layer, dated December 10, 2021

**Disadvantaged Unincorporated Communities MSR Determination**

The Zamora 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 <b>infrastructure, equipment, and capacity of agency facilities</b> 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b) <i>Are there any deficiencies in the <b>adequacy of services</b> 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)?*

No.

Fire Station

The Zamora FPD Station 11 is located at 33715 1st Street in Zamora and the structure quality appears adequate. The well needs replacement and/or significant work as it’s dredging up sand and Yolo County is assisting with a grant application to fund well costs. The station got a new roof in 2020, but the truck shed needs a new roof. \$30,000 has been budgeted so far and additional funds may need to be added this coming fiscal year. Zamora FPD also has a community hall on its property.



Apparatus:

Zamora FPD has 4 apparatus and 1 squad vehicle as follows:

Use	Apparatus	Type	Age (yrs)	Reserve? (Y/N)
<b>Structure Fires</b>	Engine	3	20	No
	Engine	3	43	Yes
<b>Wildlands Fires</b>	Ford F-550 Brush	5	6	No
<b>Water Tenders</b>	Peterbuilt Tender		14	No
<b>Command/Utility</b>	None			
<b>Other Apparatus</b>	GMC Squad		17	No

All Zamora FPD apparatus receive rig checks every 30 days and regular scheduled maintenance service, inspection every 90 days, daily rig checks, and no annual pump testing. Hoses and ladders are not tested. The backup engine is 43 years old and exceeds the recommended lifespan, but it is a surplus vehicle.

Zamora FPD currently supplies all responding members with appropriate, in-date personal protective equipment (PPE). All PPE is within recommended service life and checked yearly. All self-contained breathing apparatus (SCBA) receive annual flow testing and all bottles are current in hydro date. All apparatus has a mounted radio, and each volunteer has personal radios they always keep on them. Radios are sent in for repair/maintenance as needed.

ISO Rating

Zamora FPD’s ISO rating is 8B/10. 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

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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. The number of personnel responding is adequate. However, missed calls, ICS training, and NFIRS reporting needs improvement as discussed below.

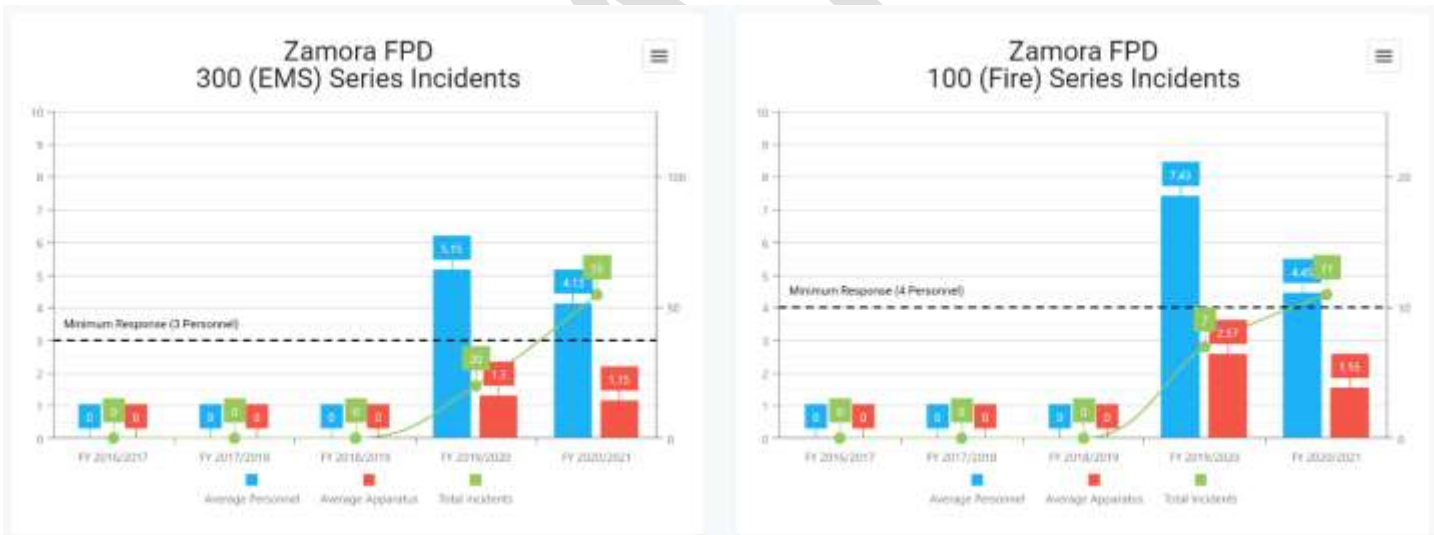
Staff, Coverage and Training

The Zamora Fire Station is not staffed on a regular schedule and varies based on volunteer availability. Zamora FPD does not have written guidelines and procedures yet reports having sufficient training to ensure personnel are competent and safe to execute operations. The FPD does not train incident response personnel in ICS (incident command system) but does participate in the Yolo County Firefighters Association Training Program depending on volunteer availability. Responding personnel are fit tested on an annual basis.

Incident Reporting and Adequacy of Services

Zamora FPD documents calls via hard copy documentation and will begin reporting to National Fire Incident Reporting System (NFIRS). 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 calls<sup>3</sup>.

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



Zamora FPD incident data was not provided to NFIRS. The above graphs data that was provided to LAFCo directly for the last two FYs. The data shows that the Zamora FPD is generally able to respond with the recommended minimum of 3 personnel to rescue/EMS calls (which outnumber fire calls by roughly 5:1) and 4 personnel to fire calls. Although there is a noticeable drop in fire response from FY 2019/20 to FY 2020/21 and the apparatus on scene dropped below the recommended minimum of 2. The data indicates Zamora FPD is successful in adequately responding to calls with volunteer personnel and the volume of calls does not indicate a need for paid personnel.

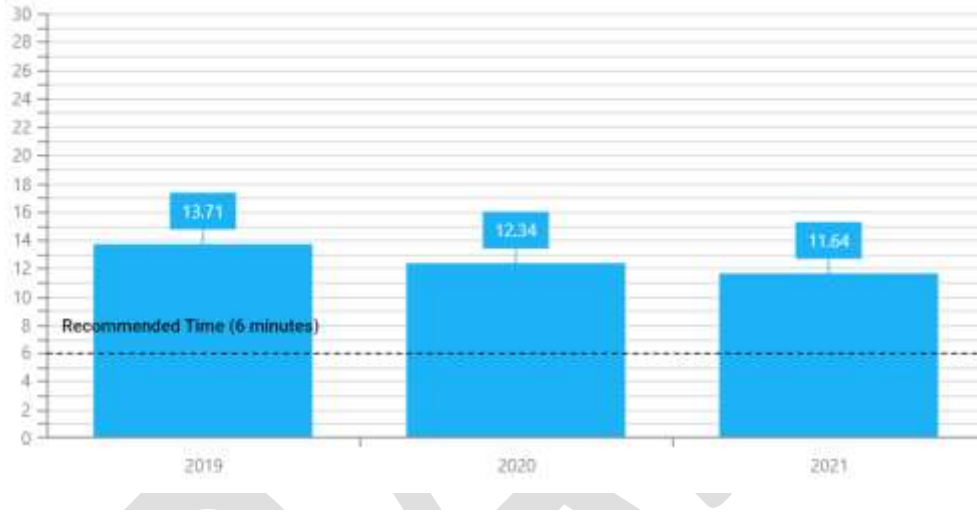
<sup>3</sup> By consensus of the Yolo Fire Chief's MSR Subcommittee, it was determined the minimum adequate response for a fire call is 4 personnel and 2 apparatus, and for a rescue/EMS call is 3 personnel and 1 apparatus.



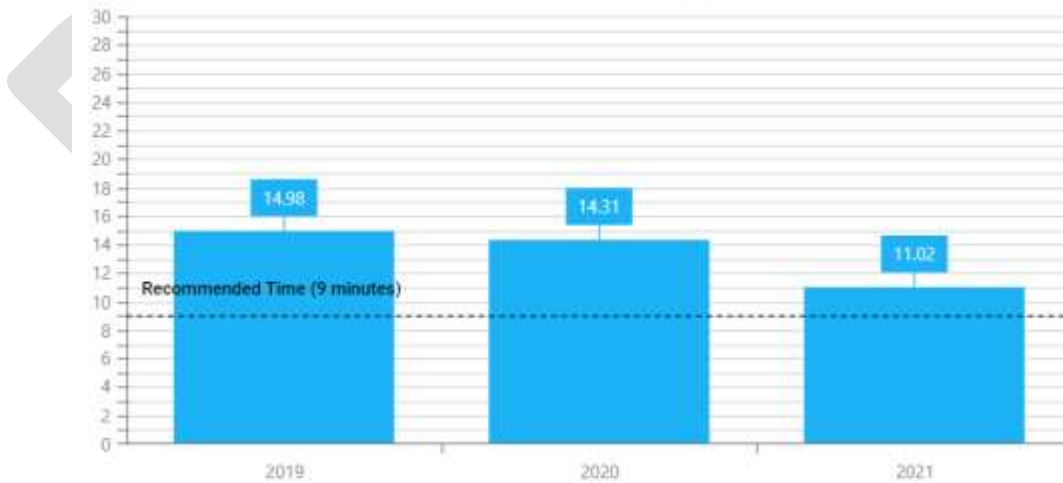
Response Time and Missed Calls

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 averages<sup>4</sup> for the 2019 – 2021 calendar years are shown below.

Zamora FPD  
300 (EMS) Response Time Average



Zamora FPD  
100 (Fire) Response Time Average



<sup>4</sup> 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.

However, Zamora FPD has had a significant amount of missed calls over the last three FYs (15 in total) but is trending towards improvement. In FY 18/19 it missed 8 or 9.3% of its calls, in FY 19/20 it missed 5 or 5.0% of its calls, and in FY 20/21 it missed 2 or 1.8% of its calls as reported by YECA.

Annual Performance Evaluation

NFPA requires FPDs to evaluate its level of service, deployment, and response time objectives on an annual basis. From review of the meeting minutes, it does not appear this review is occurring. Therefore, establishing this review and evaluation process at least on an annual basis is a recommendation.

- c) *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.

- d) *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 the response to 2a.

**Capacity and Adequacy of Public Facilities and Services MSR Determination**

The Zamora FPD station is located at 33715 1st Street in Zamora and the structure quality appears adequate. The well needs replacement and/or significant work as it's dredging up sand and Yolo County is assisting with a grant application to fund well costs. The station is also in need of a new roof that is estimated to cost approximately \$30,000. Zamora FPD has 4 apparatus and 1 squad vehicle that receive monthly checks and regular scheduled service. The backup engine is 43 years old and exceeds the recommended lifespan, but it is a surplus vehicle. Zamora FPD currently supplies all responding members with appropriate, in-date personal protective equipment (PPE). Zamora FPD's ISO rating is 8B/10.

Zamora FPD has 14 volunteer firefighters and responds to calls as needed. It needs to develop written guidelines and procedures, and train in incident command system (ICS) protocol. Zamora FPD should consider a web-based program for reporting and documentation and needs to be establish regular reporting to NFIRS. Data provided to LAFCo indicates the Zamora FPD can responds to calls with sufficient personnel but needs to keep an eye on sufficient apparatus for fire calls. Zamora FPD has had issues with missed calls, although is trending towards improvement. Zamora FPD should establish a written review and evaluation report to the FPD board on at least an annual basis.

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

- Zamora FPD should develop written guidelines and procedures for personnel and equipment testing, and train personnel in ICS (incident command system) consistent with other FPDs in the JOA.
- Zamora FPD should consider a web-based program for incident reporting and documentation. National Fire Incident Reporting System (NFIRS) reports should be exported monthly.
- The Zamora FPD chief should provide a written evaluation of the level of service, deployment, and response time objectives as an agenda item at a board meeting on an annual basis in compliance with NFPA 1720.



**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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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 checked="" 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 revenue 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"/>

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**Financial Background**

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

	2017	2018	2019	2020	2021
<b>Revenue</b>					
Property taxes, in lieu taxes, HOPTR	\$ 108,320	\$ 113,262	\$ 131,140	\$ 136,263	\$ 141,161
Licenses and permits	-	-	-	-	5,000
Interest	2,371	5,447	14,277	18,242	343
Rents and concessions	750	1,950	1,750	1,500	250
Intergovernmental grants	68,690	-	-	-	-
Other County funding	-	50,000	-	-	-
Special assessment	16,443	16,352	16,442	16,457	16,746
CA Fire	-	-	-	2,407	-
Other revenue	1,146	15	3,300	12,000	-
<b>Total Revenue</b>	<b>197,720</b>	<b>187,026</b>	<b>166,909</b>	<b>186,869</b>	<b>163,500</b>
<b>Expenditures</b>					
Salaries and benefits	5,869	5,609	5,278	4,779	4,181
Services and supplies	49,016	86,790	54,221	88,363	63,352
Contributions to volunteers	-	-	-	1,148	-
Capital Assets:					
Buildings and improvements	-	45,700	-	-	-
Equipment	76,322	-	-	-	101,295
<b>Total Expenditures</b>	<b>131,207</b>	<b>138,099</b>	<b>59,499</b>	<b>94,290</b>	<b>168,828</b>
<b>Net income (loss)</b>	<b>66,513</b>	<b>48,927</b>	<b>107,410</b>	<b>92,579</b>	<b>(5,328)</b>
<b>Beginning Fund Balance</b>	<b>337,979</b>	<b>404,492</b>	<b>453,419</b>	<b>560,829</b>	<b>653,408</b>
Ending Fund Balances	\$ 404,492	\$ 453,419	\$ 560,829	\$ 653,408	\$ 648,080
<b>Fund Balances</b>					
Assigned - Town hall	\$ 2,298	\$ 3,145	\$ -	\$ -	\$ -
Assigned - Capital asset replacement	338,769	303,854	502,433	263,471	223,418
Assigned - General reserve	20,060	20,060	20,060	12,412	20,060
Unassigned	43,365	126,360	38,336	514,296	404,602
<b>Total Fund Balances</b>	<b>\$ 404,492</b>	<b>\$ 453,419</b>	<b>\$ 560,829</b>	<b>\$ 790,179</b>	<b>\$ 648,080</b>
<b>Y-T-Y Change in total Fund Balances</b>					
Amount Increase (Decrease)	\$ 66,513	\$ 48,927	\$ 107,410	\$ 92,579	\$ (5,328)
Percentage Increase (Decrease)	19.68%	12.10%	23.69%	16.51%	-0.82%
<b>Property Tax Analysis</b>					
a. Assessed Value (AV)	\$ 159,717,466	\$ 168,397,931	\$ 187,270,768	\$ 194,369,824	\$ 201,441,220
b. Y-T-Y Percentage change in AV	7.31%	5.43%	11.21%	3.79%	3.64%
c. Current secured, unsecured and HOPTR	\$ 107,066	\$ 112,281	\$ 130,401	\$ 135,224	\$ 140,055
d. District share of general 1% levy (c/a)	6.7035%	6.6676%	6.9632%	6.9570%	6.9526%

**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?*

No. The District's core revenues (property taxes, and special assessments) increased on average, 6% per year. Property taxes increased almost 7% per year but the special assessment has remained flat. Total fund balances have increased over the past five years from \$337,979 to \$648,080 of which all can be used for any purpose. Excluding one-time revenues and expenditures, the District operates in the black with an average net income of almost \$70,000 per year. However, total fund balance is over \$450,000 below the minimum recommended amount (see f below).

**Revenue**

Zamora Fire Protection District's revenue consists of property taxes, special assessments, interest, hall rental, grants and other miscellaneous revenue. Like other rural fire districts, Zamora FPD 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 \$141,161 comprised 86% of total revenues. The District's share of property taxes within its boundaries is approximately 6.9%, while the average for all rural FPDs in the county is 6.2%. The District has also levied a special assessment since 1993. In 2021 special assessment revenue was \$16,746 which accounted for 10% of total revenue. The special assessment revenue has increased less than \$500 since inception in 1993. In addition, over the past 5 years the Zamora FPD has received County funding of \$50,000, \$68,690 in federal funding, strike team reimbursements of \$2,407 and other revenue totaling \$16,461.

**Expenditures**

District expenditures, excluding capital expenditures have ranged from \$54,885 to a high of \$94,290 with 2021 expenditures totaling \$67,533. The District does not have any paid staff except for contracted clerical support. The salary and benefits expenditures on the 5-yr trend is workers' compensation insurance for the volunteers.

**Capital Expenditures**

2017: \$76,322 10 SCBA units (90% Federal Funded)  
2021: \$101,295 2022 IHC 4x4 (Chassis for Type 3 replacement)

Excluding one-time revenues and expenditures, the District operates in the black with an average net income of almost \$70,000 per year.

- b) *Does the subject agency need 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 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 follows the same accounting policies of the County. Accounting and budget data including all cash receipts and disbursements are reviewed by County finance staff before they are posted to the County's financial system.

- c) *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?*

No. Accounting transactions over the years have been recorded to the proper accounts in a very consistent manner. District staff cross references claims and deposits submitted to the County for processing with the ledgers on a monthly basis and a review of the budget report (GL293) is performed on a monthly basis to check for possible coding errors and to monitor budget status.

- 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. At each regular meeting the board reviews bank statements, monthly claims, deposits, and financial reports provided by the County, as they become available.

- 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, with the majority coming from property taxes and special assessments.

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- f) *Is the organization’s revenue 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. The District has facilities needs and the fund balance as of June 30,2021 of \$648,080 is over \$450,000 less than the minimum recommended balance, primarily due to underfunding the capital asset replacement reserve using an assumed apparatus replacement schedule. 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.
- 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:

	<b>6/30/2021 Actual Balance</b>	<b>6/30/2021 Recommended Balance</b>	<b>Excess/ (Shortage)</b>
Apparatus Replacement			
Unrestricted district funds	223,418		
	<u>223,418</u>	1,017,000	<u>(793,582)</u>
General reserve	20,060	73,000	(52,940)
Unassigned	404,602	12,000	392,602
<b>Total Recommended Fund Balance</b>	<b>\$ 648,080</b>	<b>\$ 1,102,000</b>	<b>\$ (453,920)</b>

- 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 have a reserve policy, but it needs to be more robust (example sent to District). The District's total fund balance is \$450,000 less than what is recommended mostly due to underfunding of the capital asset replacement reserve. It is recommended that the General Reserve balance should be maintained at a minimum amount equaling a total of 50% of total current secured property taxes and 50% of special assessment revenue which as of June 30, 2021 would be \$73,203. The balance of the General Reserve as of June 30, 2021 was \$20,060, a shortage of \$53,143. According to GFOA best practice, unassigned fund balance should be approximately 15% (2 months) of operating expenditures which amounts to \$12,000. The balance of unassigned fund balance as of June 30, 2021 was \$404,602 an excess of \$392,602. In addition to these reserves the District at its option may have reserves to mitigate financial losses resulting from litigation, natural disasters, loss of vehicles, etc.

- 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 capital financing and debt management policy, if applicable?*

No. The agency does not have any debt, nor does it participate in any post-retirement benefit plans.

**Financial Ability MSR Determination**

Due to conservative budget practices Zamora FPD is currently financial stable. The District's total annual core revenues (property taxes, and special assessments) have increased 6% per year and total fund

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balances have increased from \$337,979 to \$648,080 of which all is available to the District for any purpose. However, the total fund balance is \$450,000 less than what is recommended mostly due to underfunding of the capital asset replacement reserve. The District's reserve policy needs to be more robust. Additional funding is required to make station improvements and maintain adequate reserve balances to fund the CIP. Zamora FPD maintains its funds in the County Treasury and uses the County's financial system to maintain its accounting records. The Zamora FPD board receives financial reports at each meeting.

**Financial Ability MSR Recommendation(s)**

- Create a CIP to determine how much funding needs to be set aside each year and determine whether current revenues are adequate to fund the program. Develop a robust reserve policy in order to adequately fund the CIP, maintain liquidity and provide for unexpected loss in revenue and unanticipated expenditures.
- Consider increasing Zamora FPD's special assessment to provide funding for facilities and apparatus/equipment needs. The assessment has not increased since its inception in 1993.

**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 Zamora FPD along with Dunnigan, Knights Landing, and Yolo 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. 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 Zamora FPD along with Dunnigan, Knights Landing, and Yolo FPDs scale up its services and operate more as a regional unit via a JOA. These FPDs have already signed JOAs 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.

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**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"/>
c) <i>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?</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d) <i>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)?</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e) <i>Are any agency officials and designated staff <u>not</u> current in making their Statement of Economic Interests (Form 700) disclosures?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f) <i>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 <u>not</u> reviewed in an open meeting?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
g) <i>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?</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
h) <i>Does the organization need to improve its public transparency via a website (see <a href="https://www.yololafco.org/yolo-local-government-website-transparency-scorecards">https://www.yololafco.org/yolo-local-government-website-transparency-scorecards</a>)?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**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. Zamora FPD recently entered into a JOA with Dunnigan, Knights Landing, and Yolo FPDs in May 2022 designed to improve operations and efficiencies. The recommendation below is to ensure Zamora FPD enters into the JOA and maintains standing in good faith to achieve JOA goals.



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- 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?*

All FPD Board seats are filled and there does not appear to be an issue with maintaining board members. The only turnover in the last five years was in 2018 when two members retired at the end of their term and were filled quickly.

Name / Title	Start	End
Richard Covington /	11/20/2018	12/01/2022
Cathy Briggs /	02/19/2019	03/01/2023
Douglas Lewey /	09/14/2021	04/01/2025
David Keller /	09/14/2021	08/01/2025
Christopher Long /	01/11/2022	01/01/2026

- 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 fire chief position has been held by three people in the last five years, but the position appears stable now. The Chief, Board Clerk, and one Board of Directors member are close relatives. Zamora is a small community and intergenerational family members serving in FPD roles are expected; however, policies should be adopted to appropriately handle segregation of duties for financial transactions.

- 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?*

Yes. The District should adopt standard operating policies and guidelines. Zamora FPD should adopt policies related to board meetings, to include attendance, conduct, and responsibilities of officers. Zamora FPD is an independent District which by practice has followed the County’s accounting policies. The District should review those accounting policies and develop ones that are unique to the District. Accounting policies should include general accounting, processing and recording of disbursements and receipts, allowable expenditures, employee and board travel and expense reimbursements, capital assets, debt and borrowing, credit card use, etc. LAFCo will provide policy templates for FPD use.

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

No. Zamora FPD has been exempted from needing to file Statement of Economic Interests (Form 700) disclosures. The Yolo County Board of Supervisors is the conflict of interest code reviewing body for these districts. Review occurs every two years and was last approved on October 6, 2020. Districts can be exempt from filing conflict of interest disclosures if: there are no “designated employees”<sup>5</sup>; it is within a year of being inoperative; or the district does not have decision making authority and its annual operating budget is less than \$150,000 per year. The Zamora FPD is exempt from filing Form 700s.

- 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 Zamora FPD is current, most recent “audit” covers the period 2014 to 2019 which was an Agreed Upon Procedures (AUP) review.

<sup>5</sup> “Designated employees” is defined by Government Code sections 82019 and 87302(a).

- 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?*

Yes. Zamora FPD needs to 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.

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

No. The Zamora FPD received a 99% transparency score in 2021, which is fantastic!

**Accountability, Structure and Efficiencies MSR Determination**

Zamora FPD entered into a JOA with Dunnigan, Knights Landing, and Yolo FPDs in May 2022 designed to improve operations and efficiencies. All FPD Board seats are filled and there does not appear to be an issue with maintaining board members. The fire chief position has been held by three people in the last five years, but the position appears stable now. The Chief, Board Clerk, and one Board of Directors member are close relatives. Zamora is a small community and intergenerational family members serving in FPD roles are expected; however, policies should be adopted to appropriately handle segregation of duties for financial transactions.

Zamora FPD needs bylaws, standard operating polices and guidelines, and an employee handbook. The Zamora FPD should also adopt policies related to conduct and responsibilities of officers, personnel, accounting and financial policies. Zamora FPD has been exempted from needing to file Statement of Economic Interests (Form 700) disclosures due to its small budget and no designated employees. The Zamora FPD is current, most recent "audit" covers the period 2014 to 2019 which was an Agreed Upon Procedures (AUP) review and it received a 99% website transparency score in 2021, which is fantastic!

**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.
- Zamora FPD needs bylaws, standard operating polices and guidelines, and an employee handbook. The Zamora FPD should adopt policies related to meeting attendance, conduct, responsibilities of officers, and personnel (including employee/volunteer promotions, performance evaluations, drug and alcohol policies, payroll processing, etc.). In addition, accounting and financial policies should be developed to include general accounting, processing, and recording of disbursements and receipts, allowable expenditures, employee and board travel and expense reimbursements, capital assets, debt and borrowing, credit card use, etc. LAFCo will provide policy templates for FPD use. In particular, policies for segregation of duties for financial transactions should be included.
- Zamora FPD 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.

**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 MSRs 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).”

	<b>YES</b>	<b>MAYBE</b>	<b>NO</b>
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. According to the CPUC California Interactive Broadband Map, the Zamora FPD territory is generally provided fixed wireless services from AFES Network Services LLC but its advertised speeds are a maximum of 15 Mbps download speed and 15 Mbps upload speed. It can also access mobile service provided by AT&T at 46/7 Mbps, but the majority of Zamora FPD territory is underserved or unserved. Therefore, broadband speeds of 25/3 Mbps is not generally available in the Zamora FPD territory. Starlink satellite internet is becoming more available in the area with speeds on average (tested by the Chief) of 75/8 Mbps.



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

Yes. AFES Network Services subscription rates are very high. The monthly rate ranges from \$45/month for 4Mbps to \$140.00/month for 10 Mbps download speeds. Not surprisingly, according to the CPUC Broadband Mapping Program, broadband adoption is relatively low ranging from 0%-60%. Starlink satellite service is becoming available at a cost of \$110/month with \$550 one-time equipment fee.

Yolo County Library staff provide one-on-one computer assistance, with even with basic functions like setting up an email account and generally help troubleshoot technology challenges. Information and

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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. However, there is no library in Zamora and the closest are either 7 miles away in Yolo or 9 miles away in Knights Landing.

**Broadband Access MSR Determination**

According to the CPUC California Interactive Broadband Map, the Zamora FPD territory is generally provided fixed wireless services from AFES Network Services LLC but its advertised speeds are a maximum of 15/15 Mbps download/upload speed. It can also access mobile 5G service provided by AT&T at 46/7 Mbps, but the majority of Zamora FPD territory is underserved or unserved. AFES Network Services subscription rates are very high, ranging from \$45/month for 4Mbps to \$140.00/month for 10 Mbps download speeds. Not surprisingly, according to the CPUC Broadband Mapping Program, broadband adoption is relatively low ranging from 0%-60%. The FPD Chief reports that Starlink satellite internet is becoming more available in the area at average speeds of 75/8 Mbps at a cost of \$110/month with a one-time \$550 equipment fee. Yolo County Library staff provide one-on-one computer assistance, with even with basic functions like setting up an email account and generally help troubleshoot technology challenges. However, there is no library in Zamora and the closest are either 7 miles away in Yolo or 9 miles away in Knights Landing.

**Broadband Access MSR Recommendation**

- Yolo County should consider the lack of broadband service in the Zamora community and outlying areas as it addresses rural access issues.

**8. STATUS OF PREVIOUS MSR RECOMMENDATIONS**

	YES	MAYBE	NO
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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"/>
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**Discussion:**

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

2016 MSR Recommendations Specific to the Zamora FPD and Status

1. All of the districts (except Clarksburg, Dunnigan, West Plainfield, and Yolo FPDs with existing fiscal policies and/or capital renewal/replacement plans) should develop and adopt written fiscal policies addressing budgeting, procurement, reserve funds, fiscal audits, and capital renewal/replacement planning in conformance with recognized industry best fiscal practices.
2. Knights Landing, Madison, Yolo, and Zamora FPDs should consider an automatic aid agreement with Dunnigan and/or Willow Oak for immediate response to missed calls in those districts when on-duty staffing is available in Dunnigan and/or Willow Oak.

**Status of Previous Recommendations MSR Determination**

Zamora FPD has not adopted recommended policies and this concern has been reiterated under item 6d. Zamora FPD's response has improved since 2016 and auto aid agreements no longer appear warranted.

**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