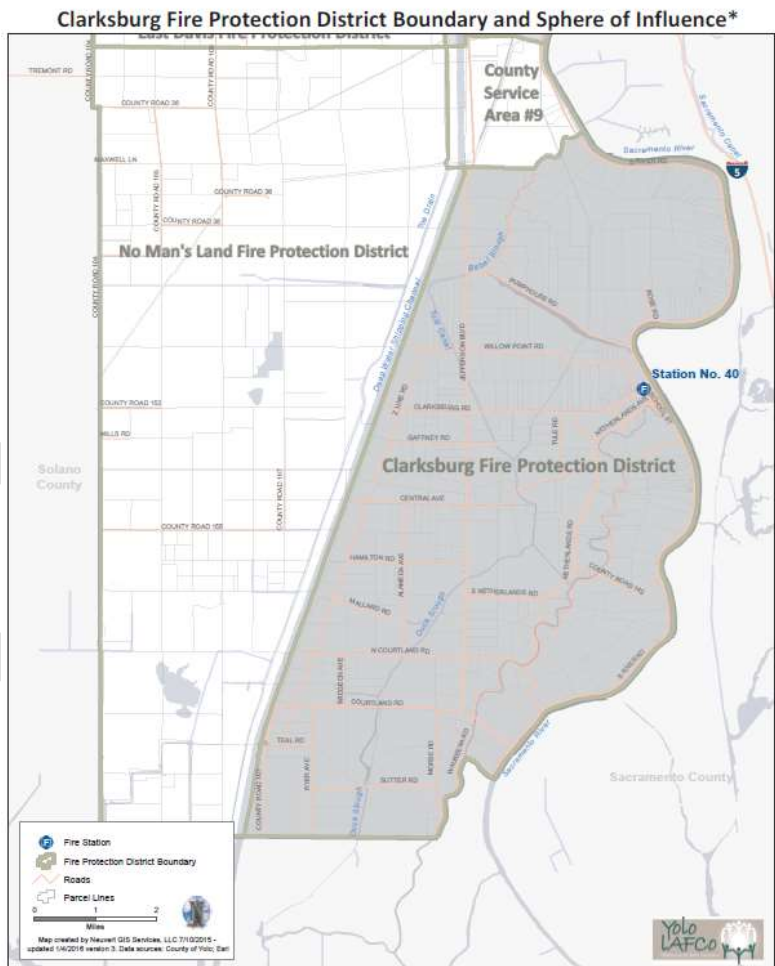


AGENCY PROFILE

The Clarksburg Fire Protection District (FPD) was formed on December 17, 1946 and is authorized to provide fire protection and emergency response services. It was formed, and has continuously remained, as an independent district with a five-member Board of Directors, each member appointed by the Board of Supervisors to serve four-year terms.

The Clarksburg FPD is 34,665 acres in size and serves the unincorporated town of Clarksburg and the surrounding rural area as shown in the map below. The Clarksburg FPD territory is predominantly agricultural with approximately 95 percent of the land under Williamson Act contracts. The Clarksburg FPD contains 504 residential and 16 commercial addresses, and its residential population is estimated to be 1,260 residents¹. The Clarksburg FPD station is located at 52902 Clarksburg Avenue, in Clarksburg. The Clarksburg FPD houses 7 apparatus and is staffed by 23 volunteer firefighters. There are no full-time paid positions or reserve staff. The Chief and Board Secretary receive minimal monthly stipends for their services.

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



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 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 resident population in the Clarksburg FPD is currently estimated to be 1,260 and has limited infill growth opportunities. Except for the town of Clarksburg which has a residential population of 402 per the 2020 Census, it is entirely zoned for agricultural use.

According to data from the Yolo Emergency Communications Agency (YECA), Clarksburg FPD calls have increased significantly. Over the last three fiscal years, total calls that resulted in Clarksburg FPD dispatched apparatus/responders were 209 in FY 18/19, 261 in FY 19/20 and 268 in FY 20/21, a 28% increase in only three years.

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

No. Increased service demand does not suggest a change in the agency's services or boundaries. The Clarksburg FPD territory is relatively landlocked between the City of West Sacramento (and County Service Area #9) to the north, the County boundary to the south, the Sacramento River to the east and the Sacramento River Deep Water Ship Channel to the west.

Growth and Population MSR Determination

The resident population in the Clarksburg FPD is currently estimated to be 1,260 and has limited infill growth opportunities. Except for the town of Clarksburg which has a residential population of 402 per the 2020 Census, it is entirely zoned for agricultural use. Over the last three fiscal years, total calls that resulted in Clarksburg FPD dispatched apparatus/responders were 209 in FY 18/19, 261 in FY 19/20 and 268 in FY 20/21, a 28% increase in only three years. Increased service demand does not suggest a change in the agency's services or boundaries.

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 Clarksburg 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? If "no" to a), this question is marked "no" because it is either not needed or not applicable.*

Not applicable.

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

Disadvantaged Unincorporated Communities MSR Determination

The Clarksburg FPD territory is not disadvantaged, and all “inhabited unincorporated communities” countywide receive structural fire protection services. Therefore, there is no concern that Clarksburg is either not receiving fire protection services or not receiving similar services due to disadvantaged economic issues in the Clarksburg FPD community.

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 type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" 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)?*

Maybe.

Fire Station

The original fire station was constructed in 1947 and the Clarksburg FPD recently completed improvements to it in 2015. Clarksburg FPD also purchased a quarter-acre lot and built an additional station annex in 2016 to house apparatus and equipment. The station has a well it’s been using for water with no issues. But its sewer system is a septic system (as is typical in Clarksburg), and therefore, will not currently support the station to be equipped with a shower. The firehouse could use cement or

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blacktop aprons in front of the main firehouse, an apparatus exhaust system if overnight coverage were ever needed, and a sewer system that can support showers and washing machines.



Apparatus and Equipment:

The table below lists the Clarksburg FPD apparatus.

Use	Apparatus	Type	Age (yrs)	Reserve?
Structure Fires	Engine 40	I	19	No
	Engine 240	I	12	No
Wildlands Fires	Grass 240	II/III	12	No
	Grass 40	II/III	1	No
Water Tenders	Water 40	4,000 gallon	36	No
	Water 240	2,000 gallon	26	No
Other Apparatus	Squad 40	Medical/Rescue	5	No

All Clarksburg FPD apparatus receive rig checks weekly or more often, regular scheduled maintenance service, and inspection. ISO typically requires department pump testing, but because Clarksburg FPD apparatus carries much more water than is required, it has not required pump testing. Preventative maintenance is performed at manufacturer’s specified intervals by licensed vendors. In addition, Clarksburg firefighters inspect and document the fitness of all apparatus on a weekly basis. If deficiencies are noted that apparatus is immediately referred for corrective maintenance. Periodically, each apparatus has a 29-point inspection performed at a California Highway Patrol certified terminal. Clarksburg FPD currently supplies all responding members with appropriate, current personal protective equipment (PPE). All PPE is within recommended service life and checked yearly. All self-contained breathing apparatus (SCBA) receive annual flow testing. All apparatus has a mounted radio, and each volunteer has a personal radio always accessible. Radios are sent in for repair/maintenance as needed.

Two of Clarksburg FPD’s apparatus (water tenders) exceed the recommended 25-year life span. Clarksburg FPD indicates additional funding is needed to be able to replace apparatus in a timely manner and keep pace with increasing costs. The 4,000-gallon water tender should be replaced with a 3,000-gallon water tender for safety and staffing issues because its weight and handling make the apparatus difficult to drive (currently only 4 personnel out of 23 can operate this water tender with its 13-speed manual transmission). The 2,000-gallon water tender is starting to age out and is scheduled to be replaced altogether or with a new chassis.

ISO Rating

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. Clarksburg FPD’s ISO rating is 5/8. 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).*

No.

Staff, Coverage and Training

The Clarksburg FPD station houses 7 apparatus and has 0 paid staff, 0 reserves and 23 volunteers. The station is not staffed on a regular schedule and responds to calls as needed.

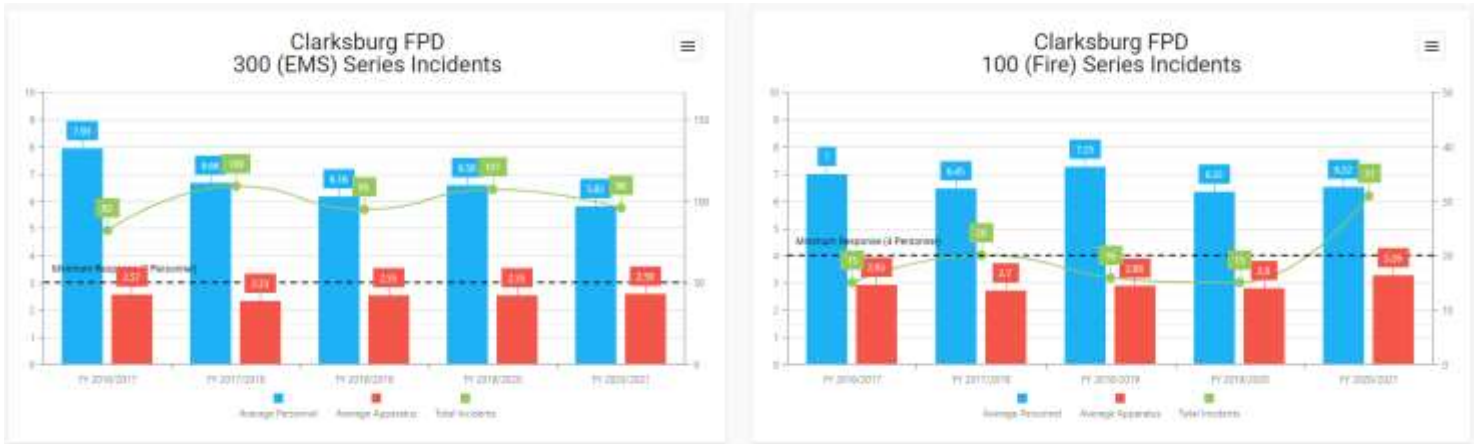
Clarksburg FPD has written operational guidelines and procedures and reports having sufficient training to ensure personnel are competent and safe to execute operations. The Clarksburg FPD trains incident response personnel in ICS (incident command system). Most Clarksburg FPD training is done locally by volunteers with specialized training in the areas of engineering, fire suppression, medical aid, and other areas related to fire operations because it is not practical to regularly participate in the Yolo County Firefighters Association Training Program due to the Clarksburg FPD’s geographic isolation. In addition, the Clarksburg FPD utilizes Vector Solutions, an online training program to provide education in the areas of fire suppression, driver safety, emergency medical response (EMS), and related mandatory requirements. Related mandatory requirements include, but are not limited to, Ethics Training, Bloodborne Pathogens, and the Health Information Portability and Privacy Act (HIPPA). All personnel are fit tested on an annual basis.

Incident Reporting and Adequacy of Services

Clarksburg FPD documents calls via FirePrograms Software of Ocala Florida and files quarterly reports with the National Fire Information Reporting System (NFIRS). This software is also utilized to generate local reports for staff and the Governing Board. Clarksburg FPD has had 0 missed calls in the last three FYs and has exceeded the benchmarks determined by the Fire Chiefs MSR Subcommittee for average number of personnel and apparatus every year for the past 5 FYs. Standards for the number of personnel and apparatus were determined by the Fire Chiefs MSR Subcommittee for fire and rescue/EMS calls³.

Below is Clarksburg FPD’s NFIRS response data for the last five fiscal years:

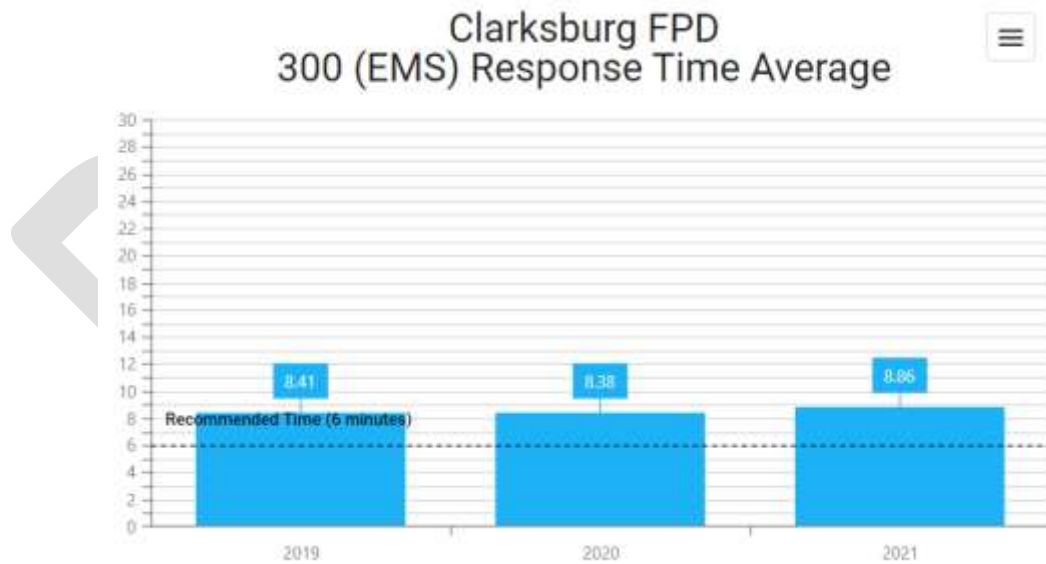
³ By consensus of the Yolo Fire Chief’s MSR Subcommittee, it was determined the minimum adequate response for a fire call is 4 personnel and 2 apparatus, and for a rescue/EMS call is 3 personnel and 1 apparatus.



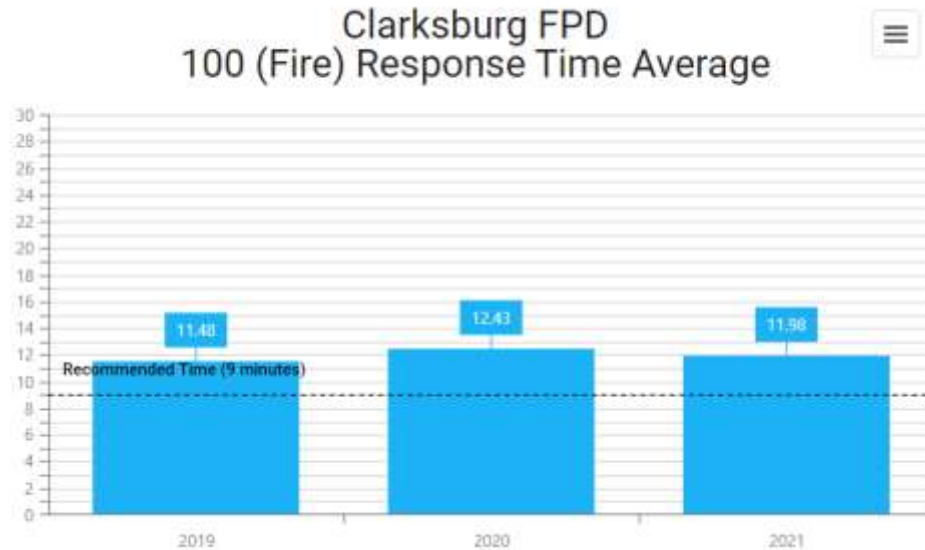
Data for the last five FYs indicate that Clarksburg FPD is responding with more than adequate personnel and apparatus to rescue/EMS calls (which outnumber fire calls by 3:1 in FY 2020/21). This data is among the highest response in the unincorporated County.

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.



Clarksburg FPD has 0 missed calls in the last three fiscal years.

Annual Performance Evaluation

NFPA requires FPDs to evaluate its level of service, deployment and response time objectives on an annual basis. Although Clarksburg FPD discusses levels of service and performance verbally at each board meeting, it would be a good practice to provide a written evaluation of the Clarksburg FPD's level of service, deployment and response time objectives on an annual basis.

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

No. Clarksburg is not anticipated to have significant growth. Please see the response to 1(a).

- 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 actually benefit financially from staff and apparatus reimbursement revenue for supporting CalFire during wildfire events. Clarksburg FPD staff indicates that the drought has shifted many agricultural lands to drip irrigation systems which result in less weeds that can become a fire hazard.

- 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 the response to 2a.

Capacity and Adequacy of Public Facilities and Services MSR Determination

Clarksburg FPD has some potential deficiencies in needed station improvements and has two water tenders that exceed the recommended 25 years of age limit. However, there are no deficiencies in agency service. Incident response data indicates the Clarksburg FPD can respond to calls more than sufficiently with volunteer staff. Data for the last five FYs indicate that Clarksburg FPD is responding with more than adequate personnel and apparatus to rescue/EMS calls (which outnumber fire calls by 3:1 in FY 2020/21). This data is among the highest response in the unincorporated County. The Clarksburg FPD shared that during a wind event on January 26, 2021 it had 19-20 volunteers in action and responded to over 25 calls with electrified wires in one day. On another occasion when the power was out for four days, the FPD deployed its water trucks so residents could access water.

There are no growth issues in the community that are anticipated to increase demand, although call volume is going up despite population remaining relatively constant or even going down. Climate adaptation is not significantly affecting the Clarksburg FPD's service needs and there are no deficiencies related to disadvantaged unincorporated communities.

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

- The Clarksburg FPD should consider and schedule the replacement of its two water tenders that exceed the recommended 25-year life span.
- In addition to verbal updates at each meeting, the Clarksburg FPD should provide written evaluations of its level of service, deployment, and response time objectives on an annual basis.

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? Is revenue growth not keeping 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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"/>

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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 rate/fee schedule 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"/>

DRAFT

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Discussion:

Financial Background

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

	2017	2018	2019	2020	2021
Revenue					
Property taxes, in-lieu tax and HOPTR	\$ 81,674	\$ 82,755	\$ 91,961	\$ 95,120	\$ 97,306
Development impact fees	551	1,935	855	20,473	2,499
Interest	3,082	5,448	14,820	20,414	1,058
Intergovernmental grants	-	10,585	45,215	8,910	1,462
Special assessment	81,600	81,602	81,605	81,715	81,663
CA Fire	28,624	13,616	51,017	3,490	-
Other revenue	5	-	-	-	1,500
Total Revenue	195,536	195,941	285,473	230,122	185,488
Expenditures					
Salaries and benefits	31,532	22,600	46,212	18,023	14,966
Services and supplies	68,088	134,314	81,923	45,369	55,192
Contributions to volunteers	4,400	4,800	4,800	5,200	4,906
Other expenditures	170	147	176	179	168
Capital Assets:					
Buildings and improvements	28,346	-	-	-	-
Equipment	197,439	-	-	-	-
Total Expenditures	329,975	161,861	133,111	68,771	75,232
Net income (loss)	(134,439)	34,080	152,362	161,351	110,256
Beginning Fund Balance	530,002	395,563	429,643	582,005	743,356
Ending Fund Balances	\$ 395,563	\$ 429,643	\$ 582,005	\$ 743,356	\$ 853,612
Fund Balances					
Restricted - Development impact fees	\$ 87,953	\$ 2,669	\$ (4,411)	\$ 18,473	\$ 21,166
Assigned - Capital asset replacement	142,925	233,353	435,589	524,210	598,153
Assigned - General reserve	138,394	138,394	41,934	41,934	41,934
Unassigned	26,291	55,227	108,893	158,739	192,359
Total Fund Balances	\$ 395,563	\$ 429,643	\$ 582,005	\$ 743,356	\$ 853,612
Y-T-Y Change in total Fund Balances					
Amount Increase (Decrease)	\$ (134,439)	\$ 34,080	\$ 152,362	\$ 161,351	\$ 110,256
Percentage Increase (Decrease)	-25.37%	8.62%	35.46%	27.72%	14.83%
Property Tax Analysis					
a. Assessed Value (AV)	\$ 431,412,298	\$ 446,042,751	\$ 469,042,144	\$ 485,758,219	\$ 492,943,371
b. Y-T-Y Percentage change in AV	4.12%	3.39%	5.16%	3.56%	1.48%
c. Current secured, unsecured, HOPTR	\$ 79,815	\$ 81,658	\$ 91,302	\$ 94,395	\$ 95,799
d. District share of general 1% levy (c/a)	1.8501%	1.8307%	1.9466%	1.9433%	1.9434%

- a) *Is the subject agency in an unstable financial position, i.e. does the 5-year trend analysis indicate any issues? Is revenue growth not keeping pace with increased costs?*

No. The Clarksburg FPD's total core revenues (property taxes and special assessments) have increased, on average, by 4.5% a year, and total fund balances have steadily grown over the past five years (21% on average). Total fund balance has increased from \$530,002 to \$853,612 of which \$832,446 can be used by the District for any purpose (includes assigned and unassigned fund balances). The remaining \$21,166 is unexpended development impact fees that can only be expended on equipment and facilities that the Clarksburg FPD requires to provide services to new development within its service area. However, the amount of revenue the special assessment raises has not changed since 1993. Clarksburg FPD should consider reviewing current and future expenditures to determine whether the special assessment should be increased.

Revenue

Clarksburg Fire Protection Clarksburg FPD's revenue consists of property taxes, special assessments, development impact fees, interest, grants and other miscellaneous revenue. Like other rural fire districts, Clarksburg 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 \$97,306 comprised 52% of total revenues. The Clarksburg FPD's share of property taxes within its boundaries is approximately 1.94%, significantly below the average for all rural FPDs in the county of 6.2%. The Clarksburg FPD has also levied a special assessment since 1989. In 2021 special assessment revenue was \$81,663 which accounted for 44% of total revenue. The annual special assessment revenue has increased \$37,349 since inception in 1989, however, over the past five years the special assessment revenue has not increased at all. Since 2001 the Clarksburg FPD also began receiving development impact fees (DIF) which is required for all new development. The DIF can only be used by the Clarksburg FPD to acquire equipment and facilities to service new development. Over the past 5 years the District has collected \$26,313 of DIF. In addition, over the past 5 years Clarksburg FPD has received \$66,172 in state and federal grants, strike team reimbursements of \$96,747 and other revenue totaling \$1,500.

Expenditures

Clarksburg FPD expenditures, excluding capital expenditures have remained relatively flat over the past 5 years, not including reimbursable expenditures related to grants and strike team activities. Fiscal year 2021 expenditures totaled \$75,232, of that \$9,966, or 13% of total expenditures was for stipends for the fire chief and the assistant chief/secretary. Another \$5,000 of salary and benefits is for workers compensation that mostly covers the volunteer firefighters. The bulk of the expenditures, \$55,192 or 73% of the total, was for services and supplies, general operating costs of the District, which includes maintenance of equipment and the firehouse, supplies, insurance, etc. Other costs of \$5,074 includes \$4,906 paid to the volunteer association and \$168 for tax assessments.

Capital Expenditures

2017: \$28,346 Final expenditures to complete the new firehouse

2017: \$197,439 New light rescue squad

- b) *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?*

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 the County adheres to. Accounting and budget data, including all cash receipts and disbursements, are reviewed by County finance staff before being 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*

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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?

Yes. Accounting transactions over the years have been recorded to the proper accounts in a very consistent manner. However, the 2016-17 \$30,000 addition to capital asset reserves, the \$8,000 decrease to DIF reserve, and the 2017-18 \$36,000 addition to capital asset reserves were not recorded until 2018-19 when it was discovered. The 2019-20 \$43,827 additions to capital asset reserve have not been recorded. Although County DFS made the error, agencies need to review the reports regularly to ensure accuracy.

- d) *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?*

No. The Clarksburg FPD includes mid-year (December) and end of year (June) financial reviews as part of the board meetings. At this time, Infor reports (trial balance, general ledger, budget report) are distributed to each board member for discussion, particularly related to budget compliance. Typically, at the May meeting the Board considers budget revisions that consider actual year-to-date expenditures and any changes to revenues.

- 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.

- 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 rate/fee schedule 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. Please see item 3a. Clarksburg FPD regularly reviews current and estimated future expenditures to determine whether the special assessment should be increased to fund needed apparatus replacement and potentially other station improvements. Clarksburg FPD has adopted a funding plan through 2037 to ensure continued financial resources are available. However as of June 30, 2021 the District's total fund balance of \$853,612 is over \$1 million less than minimum recommended total fund balance of \$1,894,000 primarily due to underfunding the capital asset replacement reserve (see 4g) below).

- 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 Clarksburg FPD has a total fund balance of \$853,612 as of June 30, 2021, which is \$1,040,388 below the recommended total fund balance of \$1,894,000. 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.

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

	6/30/2021	6/30/2021	
	Actual	Recommended	Excess/
	Balance	Balance	(Shortage)
Apparatus Replacement			
Development impact fees	21,166		
Other funds	598,153		
	<u>619,319</u>	<u>1,808,000</u>	<u>(1,188,681)</u>
General reserve	41,934	75,000	(33,066)
Unassigned	192,359	11,000	181,359
Total Recommended Fund Balance	<u>\$ 853,612</u>	<u>\$ 1,894,000</u>	<u>\$ (1,040,388)</u>

- 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 provide any post-retirement benefits to employees.

Financial Ability MSR Determination

Clarksburg FPD is in a stable financial position and its conservative financial practices have enabled it to accumulate an unrestricted fund balance of \$832,446 as of June 30, 2021 and has no debt. Excluding one-time expenditures, such as purchases of equipment, the Clarksburg FPD generally operates in the black. The Clarksburg FPD has a total fund balance of \$853,612 as of June 30, 2021, which is \$1,040,388 below the recommended total fund balance of \$1,894,000. Annual net income after expenditures averaged over \$114,000 for the past four years. The Clarksburg FPD board receives regular financial reports. To improve the financial information provided by the County, staff should review the ledger more thoroughly to ensure accuracy and mitigate against potentially making a financial decision based on inaccurate data. Clarksburg FPD should consider reviewing current and future expenditures to determine whether the special assessment should be increased to fund needed apparatus replacement and potentially other station improvements. To maintain the high degree of liquidity the Clarksburg FPD will need to consider using a combination of increased revenues and debt financing to purchase updated apparatus. Overall, Clarksburg FPD’s board and staff have consistently maintained a financially stable local agency.

Financial Ability MSR Recommendation(s)

- The amount of revenue the special assessment raises has not changed since 1993. Clarksburg FPD should consider reviewing current and future expenditures to determine whether the special assessment should be increased.
- Clarksburg FPD should review financial data on a regular basis and identify and discrepancies. The review should include reconciliations of various accounts, comparing budgets-to-actual, analyzing budget variances, comparing revenue and expense balances to the prior year, etc. It also should review monthly the transactions in the County system to transactions the agency submitted to the County for processing.
- 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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?*

No. Clarksburg FPD's landlocked geography limits its ability to share services with neighboring FPDs. Most Clarksburg FPD training is done locally by volunteers with specialized training in the areas of engineering, fire suppression, medical aid, and other areas related to fire operations because it is not practical to regularly participate in the Yolo County Firefighters Association Training Program due to the Clarksburg FPD's geographic isolation. Mutual and auto aid agreements already cover the countywide FPDs for incident response. Clarksburg FPD would like to participate in any shared services that makes sense, such as pooled purchasing.

Shared Services MSR Determination

Clarksburg FPD's landlocked geography limits its ability to share services with neighboring FPDs. Mutual and auto aid agreements already cover the countywide FPDs for incident response. Clarksburg FPD would like to participate in any shared services that benefit from economies of scale with the Yolo County Firefighters Association and/or FPD JOAs that makes sense, such as pooled purchasing.

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

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

No. Clarksburg FPD’s structure is operationally accountable and efficient as it is.

- 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 Clarksburg FPD Board seats are filled and there does not appear to be an issue with maintaining members. There have only been 3 member changes in the past 5 years.

Name / Title	Start	End
Steve Pylman /	04/07/2020	07/01/2022
Mark Pruner /	11/20/2018	12/01/2022
Joseph Gomes /	02/23/2021	02/01/2025
Nancy Kirchhoff /	02/23/2021	03/01/2025
John Webber, Jr. /	02/23/2021	03/01/2025

- 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?

No. The Clarksburg FPD chief and assistant chief positions have been stable for many years. It has 22 volunteer firefighters that live in the community that are committed. Clarksburg FPD is aware of the need and is working on succession planning.

- 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 Clarksburg FPD has a written “Administrative Code (AC) of the Clarksburg Fire Protection Clarksburg FPD”, last update May 2020. This document includes the following, mission statement, district responsibilities, purpose, board of commissioners, conflict of interest, billing and purchasing, firehouse use, training, drills, job descriptions, personnel recruitment, and retention, hiring policy, driver safety, equipment, communications, fire scene, traffic safety, meetings and use of private vehicle.

The Clarksburg FPD should include, within the Board of Commissioners section of the AC, policies related to attendance at meetings, meeting conduct, responsibilities of officers, etc. In addition, the District should adopt additional policies and procedures related to personnel and payroll including employee/volunteer promotions, performance evaluations, drug and alcohol policies, payroll

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processing, etc. Also, 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. Sample policies will be provided for FPD use.

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

No. 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. The Clarksburg FPD is current on filing Form 700s⁵.

- 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 Clarksburg FPD is on a 2-year audit cycle and is current on its independent 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?*

No. The FPD reviews the ledgers periodically and discuss the ledgers at length at board meetings.

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

Yes. The Clarksburg FPD received a 54% best practices transparency score in 2021. Please see the report posted on the LAFCo website for where improvements are needed.

Accountability, Structure and Efficiencies MSR Determination

There are no recommended changes to Clarksburg FPD's governmental structure or operations that will increase accountability and efficiency. Clarksburg FPD is highly effective in its current structure operating with a volunteer model. There are no issues with maintaining board members and staff. Board members and key staff are trained regarding the organization's program requirements and financial management. Clarksburg FPD has some basic policies but should consider adopting additional policies regarding meeting attendance, conduct, responsibilities of officers, personnel, and accounting/financial procedures. CPFD is current in making its Statement of Economic Interests (Form 700) disclosures and is current in its independent audits. Clarksburg FPD should improve its website transparency (see the latest website transparency scorecard posted on the LAFCo website for details).

Accountability, Structure and Efficiencies MSR Recommendation(s)

- The Clarksburg 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.
- The Clarksburg FPD received a 54% best practices transparency score in 2021. Please see the report at <https://www.yololafo.org/yolo-local-government-website-transparency-scorecards> for where improvements are needed.

⁵ Per email from Liz Mahovlich, Yolo County Clerk/Recorder's office on October 18, 2021.

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

Maybe. Most of the Clarksburg FPD territory is serviced by California Broadband Services with fixed wireless speeds up to 40 Mbps download and 20 Mbps upload speeds⁶. However, according to the provider’s website, a service plan to achieve download speeds of 25 Mbps or higher would cost \$170 per month, which is relatively exorbitant. Frontier Communications also has DSL service in some portions of the town of Clarksburg at either 18/1 Mbps or 6/1 Mbps depending on location, however, Frontier has effectively abandoned any upgrades to this service.

The Clarksburg FPD station has been provided internet from a wireless signal provided by the County to the FPD tower that is then directed to the County library in Clarksburg. Clarksburg FPD has facilitated internet services at Clarksburg library for many years. But now that the County is working on a project to bring fiber to the library, the Clarksburg FPD is concerned the signal will be taken down. The Clarksburg FPD’s station and reverse 911 system uses the internet, so this is an issue that needs to be resolved so there is no impact to public safety. However, the County confirmed it will be stopping the signal from the station to the library, but the signal to the station will continue and not be taken down⁷.

⁶ 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.

⁷ Email from Lee Gerney, Yolo County IT Director June 10, 2022.



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

Yes. California Broadband Services is the only service provider that can provide speeds at 25/3 Mbps and its subscription rates are very high at \$170 per month. Frontier has low-income subscription rates, but its advertised speeds are either 18/1 Mbps or 6/1 Mbps depending on location. According to the CPUC Broadband Mapping Program, broadband adoption at 25/3 Mbps is high at 80%.

Yolo County Library staff provide one-on-one computer assistance, with even with basic functions like setting up an email account⁸ 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.

⁸ Email from Mark Fink, Yolo County Librarian on May 26, 2021

Broadband Access MSR Determination

The Clarksburg FPD territory is mostly covered by broadband level service; however, it is relatively exorbitant and low-income subscription rates are not available. California Broadband Services provides fixed wireless speeds up to 40Mbps download and 20 Mbps upload speeds. However, according to the provider's website, a service plan to achieve 25Mbps or higher with data caps would cost \$170 per month. According to the CPUC Broadband Mapping Program, broadband adoption for the area is high at 80%.

Broadband Access MSR Recommendation

- Yolo County should note that rural areas such as the Clarksburg FPD served by California Broadband Services as the only provider option are being charged relatively exorbitant rates (\$170 for broadband speeds) and additional providers should be encouraged and incentivized where possible to create market competition.

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

Discussion:

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

2016 MSR Recommendations Specific to the Clarksburg FPD and Status

1. Clarksburg and West Plainfield FPDs should consider reducing annual expenditures, seeking additional revenues, or a combination of both to achieve long-term fiscal sustainability.
 Status: The Clarksburg FPD is financially stable. However, the amount of revenue the special assessment raises has not changed since 1993. Clarksburg FPD should consider reviewing current and future expenditures to determine whether the special assessment should be increased. See the response to item 4a.

Status of Previous Recommendations MSR Determination

The 2016 MSR recommended Clarksburg FPD consider reducing annual expenditures and/or seeking additional revenues to achieve long-term fiscal sustainability. The Clarksburg FPD is currently financially stable. However, the amount of revenue the special assessment raises has not changed since 1993. Clarksburg FPD should consider reviewing current and future expenditures to determine whether the special assessment should be increased. This recommendation is reiterated in the Financial Ability section.

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