

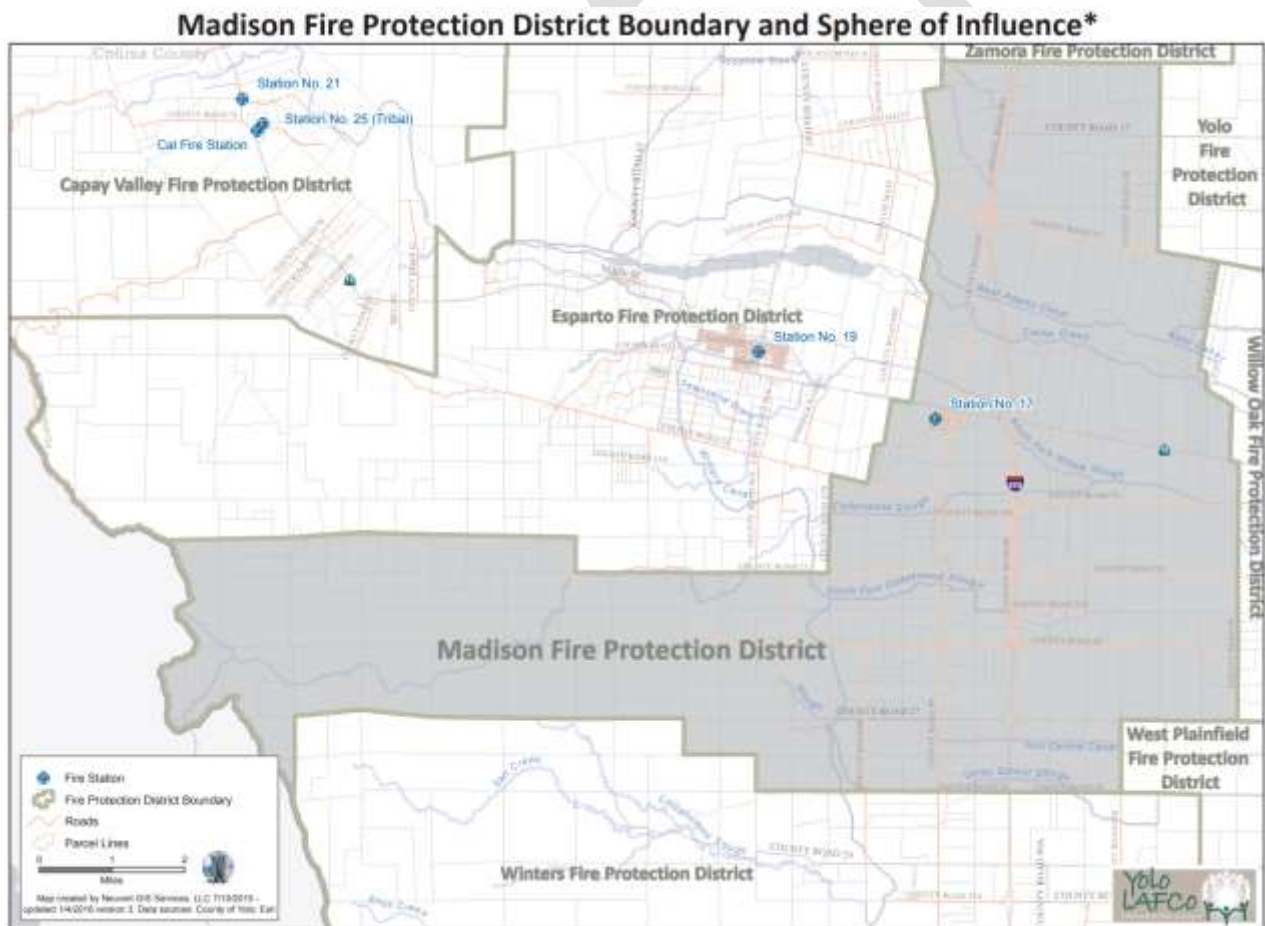
AGENCY PROFILE

The Madison Fire Protection District (FPD) was formed in 1930 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 42,325 acres in size and serves the unincorporated town of Madison and the surrounding rural area. The District contains 385 residential and 3 commercial addresses and its residential population is estimated to be 962 residents¹. However, the Madison FPD Chief reports there are actually 37 commercial businesses that increase the population during the day by 500-750 people. Madison Migrant Center and the CDC building adds an additional 50 residents with a seasonal population increase of 300. The FPD also has I-505 and SR 16 running through District

The Madison FPD station is located at 7880 Stephens Street in Madison. Madison FPD owns 5 apparatus and 4 command/utility vehicles, and has 2 paid staff, 0 reserves and 24 volunteers.

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



* Note: Sphere of Influence is coterminous with boundary

Adopted by Yolo LAFCo June 23, 2016

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

MUNICIPAL SERVICE REVIEW

POTENTIALLY SIGNIFICANT MSR DETERMINATIONS

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

- | | |
|---------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|
| <input checked="" 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 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	YES	MAYBE	NO
Growth and population projections for the affected area.			
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 checked="" type="checkbox"/>	<input 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?*

Maybe. The population for Madison FPD is currently estimated to be 962. The town of Madison has a population of 581 per the 2020 Census and its growth is limited to infill development. However, infill development could be somewhat significant. Two parcels have been purchased recently in Madison and may be developed in coming years. As many as 48 multi-family units could be built on APN 49-440-012, which could add an estimated 134 people and APN 49-461-004 could potentially fit a fourplex with an estimated 11 population. Although this development is speculative and no plans have been formally submitted to Yolo County, it could increase the population of the town of Madison by as much as 24%. Madison FPD has an adopted development impact fee to cover the costs of providing additional service to new development, but it only covers one-time capital expenses for new

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development. Because the Madison FPD collects on average 6.3% of property taxes generated in the district (which is the average as compared to other FPDs), the additional property tax revenues generated by any new development should be evaluated to determine if they will adequately cover the costs of serving potential future growth.

Madison FPD is dispatched by YECA which reports that over the last three fiscal years, total calls that resulted in dispatched apparatus/responders were 266 in FY 18/19, 299 in FY 19/20 and 321 in FY 20/21, a 21% increase in only three years.

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

No. Population and demand changes will not require a change to the Madison FPD boundaries.

Growth and Population MSR Determination

The population for Madison FPD is currently estimated to be 962. The town of Madison has a population of 581 per the 2020 Census and its growth is limited to infill development. Although no plans have been formally submitted to Yolo County, potential multi-family development could increase the population of the town of Madison by as much as 24%. Madison FPD has an adopted development impact fee to cover the costs of providing additional service to new development, but it only covers one-time capital expenses for new development. Because the Madison FPD collects on average 6.3% of property taxes generated in the district (which is the average as compared to other FPDs), the additional property tax revenues should be evaluated to determine if they will adequately cover the costs of serving potential future growth.

According to YECA, total calls that resulted in dispatched apparatus/responders were 266 in FY 18/19, 299 in FY 19/20 and 321 in FY 20/21, a 21% increase in only three years. Any population growth and call volume can be accommodated by the current Madison FPD boundaries, therefore, no changes to the Madison FPD's SOI or boundaries are recommended.

Growth and Population MSR Determination Recommendation

- The Madison FPD should participate in the current study funded by Yolo County to determine if property assessments need to be increased to cover the increasing costs of providing fire service to existing and new growth. The Madison FPD should support any new Proposition 218 elections to increase ongoing core revenues.

2. DISADVANTAGED UNINCORPORATED COMMUNITIES

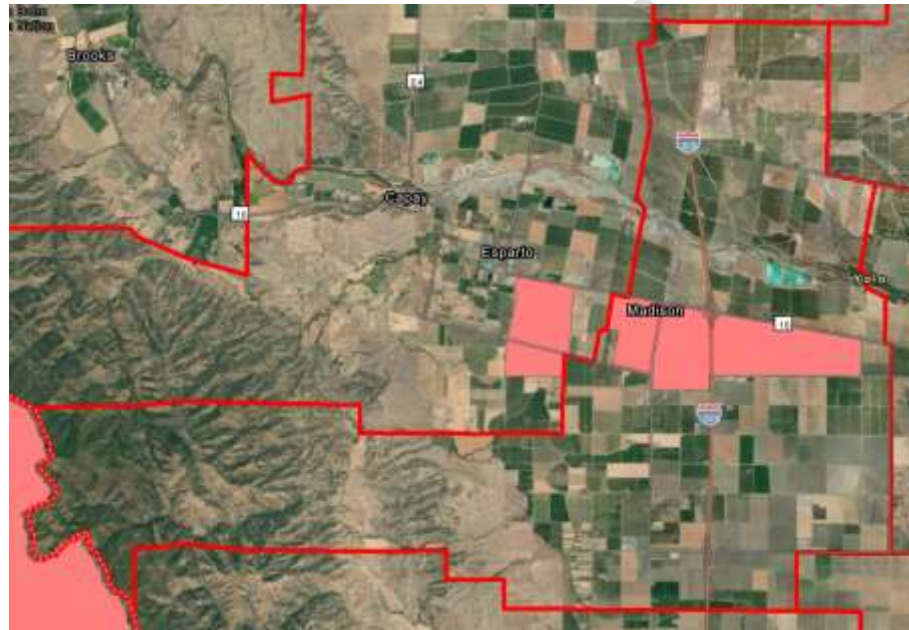
The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence.

	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. A portion of the Madison FPD is considered disadvantaged as shown below, however, all “inhabited unincorporated communities” countywide receive structural fire protection services. Madison FPD’s level of response is consistent with surrounding FPDs and Madison is not receiving a lesser service due to its disadvantaged economic status.



- 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.

Disadvantaged Unincorporated Communities MSR Determination

A portion of the Madison FPD is considered disadvantaged; however, all “inhabited unincorporated communities” countywide receive structural fire protection services. Madison FPD’s level of response is consistent with surrounding FPDs and Madison is not receiving a lesser service due to its disadvantaged economic status.

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

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 type="checkbox"/>	<input checked="" type="checkbox"/>
b) <i>Are there any deficiencies in the adequacy of services to meet <u>existing</u> service needs for which the agency does not have a plan in place to resolve? Also note how services are provided (i.e., number of staff and/or contracts).</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c) <i>Are there any issues regarding the agency's capacity and ability to meet the service demand of reasonably foreseeable <u>future</u> growth?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d) <i>Is the agency needing to consider climate adaptation in its assessment of infrastructure/service needs?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e) <i>Are there any service needs or deficiencies for disadvantaged unincorporated communities related to sewers, municipal and industrial water, and structural fire protection within or contiguous to the agency's sphere of influence?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

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

No.

Fire Station

The original fire station was constructed in 1950's and the Madison FPD recently completed improvements to it in 2021. The station is on municipal water/sewer provided by Madison Community Services District. The station driveway is gravel, and the Chief indicated the surface meets its needs. A diesel exhaust system is not needed. There are sleeping quarters in the station office for 2 firefighters and can be expanded to 4. The Madison FPD Chief indicates the FPD may need an additional 40x60 metal building to house apparatus/equipment and a training center that is estimated to cost \$150,000 - \$200,000. The property also has a house onsite that has previously been rented to AMR ambulance services or a firefighter that is currently vacant because it is being fixed up, with the plan to rent it to a firefighter to improve staffing.



Apparatus:

The table below lists the Madison FPD apparatus.

Use	Apparatus	Type	Age (yrs)	Reserve? (Y/N)
Structure Fires	Engine-17	2	17	No
	Engine-217	3	13	No
Wildlands Fires	Brush-17	5	2	No
Water Tenders	Water-17	2,000g 1,000gpm	6	No
	Water-217	2,000g 500gpm	39	Yes (needed for ISO)
Command/Utility	F250 Truck	N/A	1	No
	Tahoe SUV	N/A	11	No
Other Apparatus	GMC Truck	Utility	17	No
	Honda Side by Side	Utility	1	No

All Madison FPD apparatus receive regular scheduled maintenance service, BIT (biennial inspection of terminals) inspection every other month, daily rig checks, and annual pump testing. Hoses and ladders are tested every two years and the next test is scheduled for Nov./Dec 2023. Madison FPD currently supplies all responding members with appropriate, in-date personal protective equipment (PPE). All PPE is regularly inspected and follows a PPE replacement schedule. All self-contained breathing apparatus (SCBA) receive annual flow testing, which was last performed on June 24, 2021. All bottles are current in hydro date and batteries are inspected and replaced twice per year.

Madison FPD operates adequate communications equipment including radios with current programming that meets the needs for incident response. All apparatus have mobile radios installed and each seat has a dedicated radio.

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. The district's ISO rating is 5/10 and was last evaluated in June 2017. The first number refers to the classification of properties within 5 road miles of a fire station and within 1,000 feet of water supply. The second number applies to properties within 5 road miles of a fire station but beyond 1,000 feet of water supply. In the ISO rating scale, a lower number is better: 1 is the best possible rating, while a 10 means the fire department did not meet ISO's minimum requirements. ISO generally assigns Class 10 to properties beyond 5 road miles of a fire station.

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

Maybe.

Staff, Coverage and Training

The Madison FPD has 2 paid staff, 0 reserves and 24 volunteers (24 staff in total including 2 firefighters). The Madison Fire Station is staffed Monday through Friday, 7am-4pm by one full-time employee and the 2nd employee works Sunday through Thursday 9am-6pm. In addition to paid staff, 1-2 volunteers staff the station daily for 12-, 24- or 48-hour shifts resulting in an average daily minimum staffing of 2 personnel. 1 FTE is currently split between two people.

Madison FPD has written operating policies and guidelines for its staff. All response personnel receive base level minimum training to respond to incidents adequately and safely. Incident Command System (ICS) basic training is a requirement before responders can respond to incidents. Madison FPD participates in the Yolo County Firefighters Association Training Program. Responding personnel are fit tested on an annual basis.

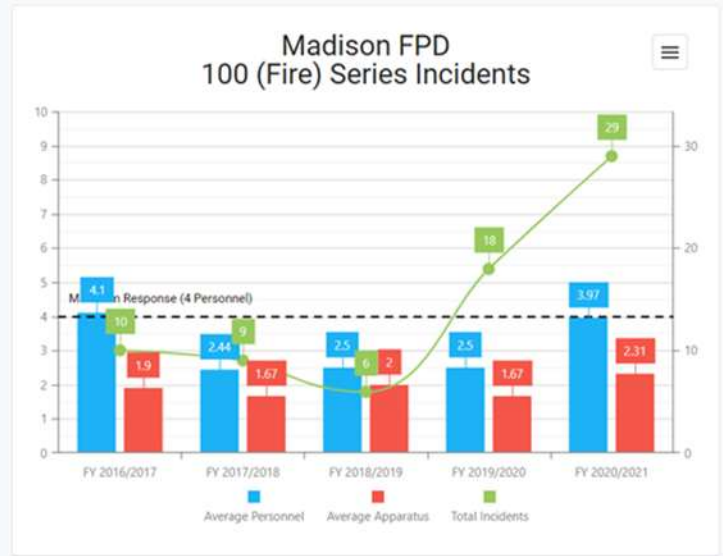
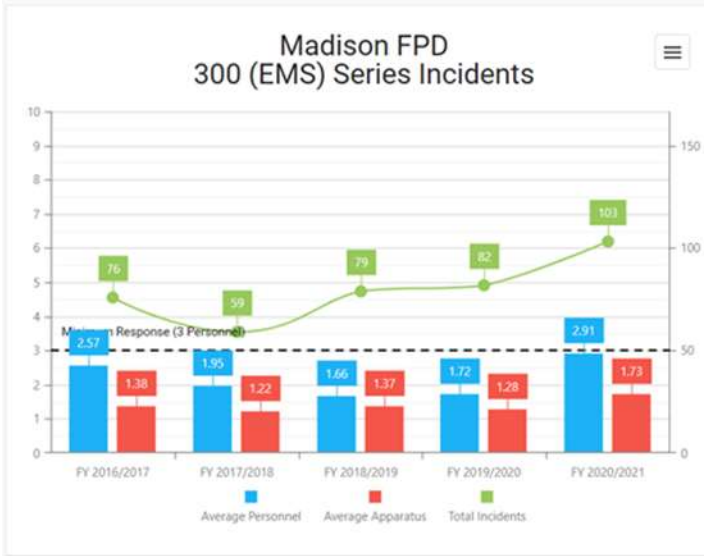
Incident Reporting and Adequacy of Services

Madison FPD utilizes Emergency Reporting web-based program for reporting and documentation. Regarding the adequacy of response, standards for the number of personnel and apparatus were determined by the Fire Chiefs MSR Subcommittee for fire and rescue/EMS calls³.

Below is Madison 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.

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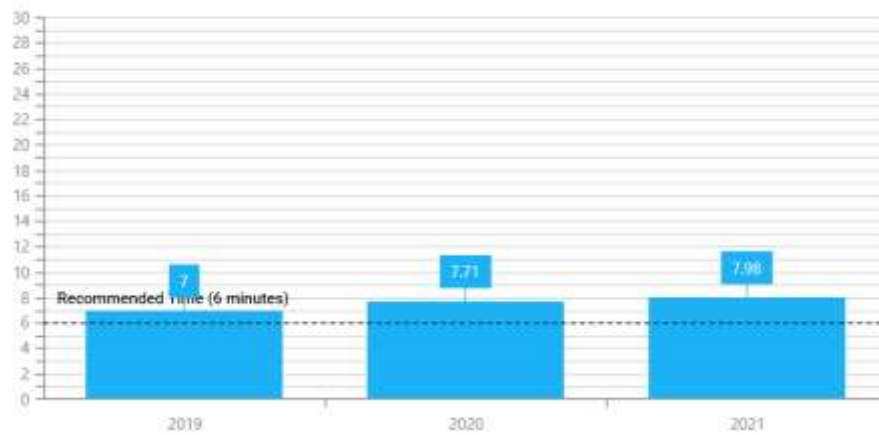
The above graphs show that for most of the last five years up until FY 20/21, Madison FPD has struggled to respond to both fire and rescue/EMS calls with enough personnel on average. Adequate apparatus for fire calls was also an issue for FYs 16/17 – 19/20. Madison FPD has improved its adequacy of services and is operating almost to standards in FY 20/21. Madison FPD needs to keep an eye on its personnel response to calls to ensure adequate coverage. Hopefully, joining the Joint Operations Agreement referenced in the Shared Services section will help with staffing.

Response Time and Missed Calls

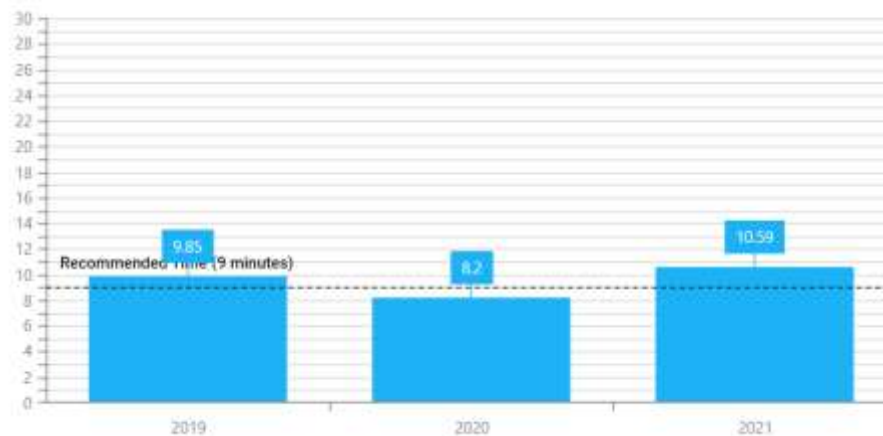
The MSR Subcommittee developed response time goals for rescue/emergency medical service (EMS) calls (6 minutes) and fire calls (9 minutes) for the first responding unit to arrive on scene. LAFCo recognizes it may be more difficult for volunteer and/or more rural FPDs to meet this goal, however as the 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.

Madison FPD
300 (EMS) Response Time Average



Madison FPD
100 (Fire) Response Time Average



Madison FPD has had 8 missed calls in the last three FYs (7 in FY 18/19, 1 in FY 19/20 and 0 in FY 20/21)

Annual Performance Evaluation

NFPA requires FPDs to evaluate its level of service, deployment and response time objectives on an annual basis. Although Madison 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 Madison 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. Please see the response to 1a.

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

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No. The Madison FPD borders the Coastal Range and the western roughly half of the District is included in the State Responsibility Area and is mostly rated a moderate fire hazard risk for valley floor areas and very high risk for the mountainous areas. There has been a significant wildfire every season in recent years except 2021. Madison FPD has included this high fire risk in its assessment of infrastructure and service needs. Madison FPD has received revenue in some years from staff and apparatus reimbursement revenue for supporting CalFire during wildfire events. Madison FPD is also working with the Yolo County Fire Safe Council.

- 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

Madison FPD has recently completed upgrades to its station and facilities. All apparatus and command/utility vehicles are within the recommended 25-year lifespan except one reserve water tender that is maintained for ISO rating purposes. Madison FPD's ISO rating is 5/10 and was last evaluated in June 2017. Madison FPD has struggled to respond to both fire and rescue/EMS calls with enough personnel on average. Adequate apparatus for fire calls was also an issue for FYs 16/17 – 19/20. Madison FPD has improved its adequacy of services and is operating almost to standards in FY 20/21. According to YECA data, Madison FPD has had 8 missed calls in the last three FYs (7 in FY 18/19, 1 in FY 19/20 and 0 in FY 20/21). Madison FPD has considered climate adaptation and included this high fire risk in its assessment of infrastructure and service needs. There are no fire service deficiencies related to disadvantaged unincorporated communities.

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

- Although levels of service and performance is discussed at each board meeting, the FPD Chief should provide a written evaluation of the FPD's 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.
- Madison FPD has struggled over the last 5 years to respond to both fire and rescue/EMS calls with enough personnel on average but has improved its adequacy of services and is operating almost to standards in FY 20/21. Madison FPD needs to keep an eye on its personnel response to calls to ensure adequate coverage.

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

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

YOLO LAFCo MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

Discussion:

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

	2017	2018	2019	2020	2021
Revenue					
Property taxes, in-lieu taxes, HOPTR	\$ 152,180	\$ 162,535	\$ 178,794	\$ 189,196	\$ 194,764
Development impact fees	-	4,640	15,526	2,759	12,005
Interest	1,723	3,679	12,301	11,607	360
Rents and concessions	7,200	7,200	7,200	5,400	7,200
Intergovernmental grants	-	-	-	14,737	-
County tribal mitigation	11,363	30,000	30,000	15,262	23,788
Other County funding	-	-	15,087	18,560	32,500
Yocha Dehe Wintun Nation grants	-	-	130,000	-	18,333
Special assessment	23,047	23,007	29,900	31,933	35,522
CA Fire	18,659	42,247	12,221	14,742	262,500
Other revenue	-	-	500	350	1,333
Total Revenue	214,172	273,308	431,529	304,546	588,305
Expenditures					
Salaries and benefits	66,226	72,846	78,728	105,986	123,197
Services and supplies	90,843	99,955	76,157	148,950	138,235
Debt service (principal and interest)	29,609	29,334	18,771	18,770	18,770
Contributions to volunteers	9,360	38,644	19,561	6,625	140,488
Other expenditures	171	119	94	265	-
Capital Assets:					
Land	-	-	30,508	-	-
Buildings and improvements	-	-	11,052	-	-
Equipment	-	-	133,447	-	77,979
Total Expenditures	196,209	240,898	368,318	280,596	498,669
Net income (loss)	17,963	32,410	63,211	23,950	89,636
Beginning Fund Balance	266,508	284,471	316,881	380,092	404,042
Ending Fund Balances	\$ 284,471	\$ 316,881	\$ 380,092	\$ 404,042	\$ 493,678
Fund Balances					
Restricted - Development impact fees	\$ 7,607	\$ 12,360	\$ 28,309	\$ 31,699	\$ 44,104
Restricted - Unexpended grants	-	-	-	-	-
Assigned - Capital asset replacement	12,584	19,543	13,168	13,446	13,587
Assigned - General reserve	25,190	25,190	25,190	25,190	25,190
Unassigned	239,090	259,788	313,425	333,707	410,797
Total Fund Balances	\$ 284,471	\$ 316,881	\$ 380,092	\$ 404,042	\$ 493,678
Y-T-Y Change in total Fund Balances					
Amount Increase (Decrease)	\$ 17,963	\$ 32,410	\$ 63,211	\$ 23,950	\$ 89,636
Percentage Increase (Decrease)	6.74%	11.39%	19.95%	6.30%	22.18%
Property Tax Analysis					
a. Assessed Value (AV)	\$ 240,247,163	\$ 263,337,688	\$ 277,796,167	\$ 296,746,325	\$ 300,599,349
b. Y-T-Y Percentage change in AV	5.25%	9.61%	5.49%	6.82%	1.30%
c. Current secured, unsecured and HOPTR	\$ 146,703	\$ 160,175	\$ 176,186	\$ 187,951	\$ 190,601
d. District share of general 1% levy (c/a)	6.1063%	6.0825%	6.3423%	6.3337%	6.3407%

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 total core revenues (property taxes, tribal mitigation, special assessments) have increased on average 6.5% a year, while operating expenditures (excluding reimbursable strike team costs) have remained flat. The District has consistently operated at a profit, over the past 5 years increasing fund balance from \$266,508 to \$493,678 as of June 30, 2021. \$449,574 of total fund balance can be used for any purpose. The remaining balance of \$44,104 is from unexpended development impact fees which can only be used to acquire new equipment or facilities related to

servicing areas resulting from new development. The available fund balance is close to the recommended calculated amount.

Revenue

Madison Fire Protection District’s revenue consists of property taxes, special assessments development impact fees, interest, rents, grants from the County and the Yocha Dehe Wintun Nation and other miscellaneous revenue. Like other rural fire districts, Madison PFD relies primarily on a share of the general 1% property tax levy for most of its revenue. In fiscal year 2021, property taxes of \$194,764 comprised 60% of total revenues (excluding CalFire reimbursements). The District’s share of property taxes within its boundaries is approximately 6.3%, while the average for all rural FPDs in the county is 6.2%. The District has also levied a special assessment since 1989. In 2021 special assessment revenue was \$35,522 which accounted for 11% of total revenue. However, special assessment revenue has not increased much since 1989 when \$23,892 was levied. Since 1990 the District also imposed development impact fees (DIF) that is required for all new development. The DIF can only be used by the District to acquire equipment and facilities to service new development. Over the past 5 years the district has collected \$34,930 of DIF. The District is one of five FPDs, that since 2004, receives annual tribal mitigation funding from the County. Over the past five years the District has received \$110,413 of \$132,500 it was entitled to. According to administrative procedures adopted by the County Administrator’s Office, the funds are to be used to purchase “equipment and capital assets”. The district should contact the County to collect the additional \$22,087 of tribal mitigation funding it did not receive. In addition, over the past 5 years the Madison FPD has received other County funding of \$82,500, grants from the Yocha Dehe Wintun Nation totaling \$148,333, strike team reimbursements of \$350,369 and other revenue totaling \$2,183.

Expenditures

Ongoing operating expenditures have remained flat. The increase in total expenditures, over the past 5 years, is due to expenditures related to participating in strike teams which are fully reimbursable by CalFire. Debt service expenditures arising from capital equipment financing have decreased from \$29,609 to \$18,770. The lease will be paid off at the end of fiscal year 2025.

Capital expenditures

The District has been successful in minimizing impacts of financing capital purchases with grants and capital leases.

- 2019: \$175,007, land, building improvements, type 5 truck (\$130,000 grant from Yoch Dehe Wintun Nation)
- 2021: \$77,979, generator, F250, off road vehicle (Off road vehicle \$32,500 County grant)

The District has been successful through conservative budgeting and taking advantage of grants in maintaining a fairly healthy fund balance.

- 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 have accounting and/or financial policies that guide the agency in how financial transactions are recorded and presented?*

Maybe. In 2017 the district accounting records omitted grant revenue of over \$102,268 and the related acquisition of equipment funded from this grant. The amount omitted represents 90% of a City of West Sacramento pass-through grant. The assets purchased with this grant should have also been capitalized. These assets do not appear on the district’s capital asset schedule.

Although the district maintains all funds in the County Treasury and uses the County’s financial system to maintain its accounting records and all transactions posted to the District’s fund are reviewed by the County Department of Financial Services (DFS), the omitted grant amount was not detected. DFS imposes the same accounting and financial policies of the County on the District. Accounting and

budget data which includes all cash receipts and disbursements are reviewed by County finance staff before they are posted.

- 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?*

Yes. A review of the past 5 years of accounting transactions found several instances of transactions not recorded to the proper accounts and not detected by DFS or by District staff. In addition, the district did not receive the full allocation of tribal mitigation funds in 3 of the past 5 years totaling over \$22,087. Also, a grant and related equipment purchase was not recorded in the District's accounting records, see 4.a) above. The Chief reports DFS staff turnover and coding errors has been an issue.

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

No. The board reviews the County financial budget report on a quarterly basis and reviews invoices presented for payment on a monthly basis.

- 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?*

Maybe. Most revenues are reliable, with the majority coming from property taxes, special assessments, interest, and tribal mitigation funds which are all collected and allocated by the County. However, Madison FPD received significant CAL FIRE revenue which can vary widely from year to year and should not be counted on.

- 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. Madison FPD has completed work on the apparatus bay and firefighters' quarters but is working on the updated rental house with an August completion date. See also item e) above. DIF goes towards apparatus and PPE replacement. However as of June 30, 2021 the District's total fund balance of \$493,678 is \$441,000 less than the minimum recommended total fund balance of \$935,000 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 District does not have a written reserve policy. Madison FPD has a total fund balance of \$493,678 as of June 30, 2021, that is \$441,000 less than the minimum recommended fund balance. The 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 balances amounts are as follows:

	6/30/2021 Actual Balance	6/30/2021 Recommended Balance	Excess/ (Shortage)
Apparatus Replacement			
Development impact fees	44,104		
Other funds	13,587		
	<u>57,691</u>	<u>798,000</u>	<u>(740,309)</u>
General reserve	25,190	108,000	(82,810)
Unassigned	410,797	29,000	381,797
Total Recommended Fund Balance	<u>\$ 493,678</u>	<u>\$ 935,000</u>	<u>\$ (441,322)</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 district routinely finances apparatus purchases with capital leases, but the debt is at a manageable level. As of June 30, 2021, the district has one capital lease outstanding that was used to finance the purchase of a water tender. The balance due is \$69,390.54 and requires an annual payment of \$18,770 and is scheduled to be paid off in April of 2025.

Financial Ability MSR Determination

Due to conservative budget practices Madison FPD is currently financial stable. The District’s total annual ongoing operating revenues (property taxes, tribal mitigation, special assessments) and total fund balances have steadily grown over the past five years. Total fund balance has increased from \$266,508 to \$493,678, of that \$449,574 can be used by the district for any purpose. However, the District does not have a written reserve policy and the total fund balance of \$493,678, as of June 30, 2021, is \$441,000 less than the minimum recommended fund balance. Although Madison FPD received significant CAL FIRE revenue, it can vary widely from year to year and should not be counted on. District staff should review the monthly financial reports more closely to detect and correct errors. Some accounting errors were noted and the full amount of allocated tribal mitigation funds were not received by the District. The District does not have formal debt and reserve policies. Additional funding may be required to fund updating facilities and to maintain adequate reserve balances. Madison FPD maintains its funds in the County Treasury and uses the County’s financial system to maintain its accounting records.

Financial Ability MSR Recommendation(s)

- Madison FPD should contact the County to seek reimbursement of \$22,087 of tribal mitigation funding that it was allocated but was not properly invoiced.
- Madison FPD staff should review financial data on a regular basis and identify any 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.
- Consider increasing Madison FPD’s special assessment to provide funding for staffing, facilities and apparatus/equipment needs.
- Districts that collect an AB 1600 Development Impact Fees should, every five years, make the findings required by Government Code Section 66001(d) to help ensure that fees collected from new development are spent solely on appropriate facilities.

5. SHARED SERVICES AND FACILITIES

Status of, and opportunities for, shared facilities.

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

Discussion:

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

Yes. LAFCo recommends Esparto FPD, Capay Valley FPD and Madison FPD scale up its services and operate more as a regional unit via a JOA. Esparto FPD and Capay Valley FPD have already entered into a JOA and are working towards standardizing written operating policies and guidelines. It also has mutual/auto aid agreements with surrounding fire departments. It is hoped that the Madison FPD joins the JOA as well.

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 Madison FPD, Capay Valley FPD and Esparto FPD scale up its services and operate more as a regional unit via a JOA. Esparto FPD and Capay Valley FPD have already entered into a JOA and are working towards standardizing written operating policies and guidelines. It is hoped that the Madison FPD joins the JOA as well. It also has mutual/auto aid agreements with surrounding fire departments. The goal for coordinated/joint operations is to achieve a similar service standard, efficient use of resources, consistent training/testing/reporting, standardization, and improved coordination during incident response.

Shared Services MSR Determination Recommendation

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

6. ACCOUNTABILITY, STRUCTURE AND EFFICIENCIES

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

	YES	MAYBE	NO
a) <i>Are there any recommended changes to the organization's governmental structure or operations that will increase accountability and efficiency (i.e. overlapping boundaries that confuse the public, service inefficiencies, and/or higher costs/rates)?</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

YOLO LAFCo MUNICIPAL SERVICE REVIEW/SPHERE OF INFLUENCE STUDY

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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d) Does the agency need adequate policies (as applicable) relating to personnel/payroll, general and administrative, board member and meetings, and segregating financial and accounting duties among staff and/or board to minimize risk of error or misconduct (see suggested policies list)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h) Does the organization need to improve its public transparency via a website (see https://www.yololaftco.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)?

Yes. Madison FPD should enter into the JOA already established with Capay Valley FPD and Esparto FPD designed to improve operations and efficiencies. The recommendation below is to ensure Madison FPD enters into the JOA and maintains standing in good faith to achieve JOA goals.

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

Maybe. Four of the board member seats are currently filled. Two past board members have moved away, and one vacancy has remained for almost a year. LAFCo staff's understanding is a new board member will be appointed in the next few months. Numerous board meetings have been cancelled, especially during COVID and according to the Chief it was primarily due to a lack of agenda items. Occasionally it was due to a lack of quorum.

Name / Title	Start	End
Rafael Galiano /	02/19/2019	04/01/2023
Vacant Seat /		04/01/2023
Kevin Crerar /	04/09/2019	05/01/2023
Tim Schimmel /	07/21/2020	02/01/2024
James Barrett /	09/29/2020	09/01/2024

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

Maybe. The Madison FPD command staff is made up of the Fire Chief, Assistant Chief and 3 Captain positions and appear stable. There is also a District Secretary. Three of these staff positions are close relatives, and the Chief is in a supervisory capacity of the other two.

The Madison FPD has a core group of volunteers. Roughly half live in the District and the other half live outside the FPD. It is gaining volunteers. There are no core turnover issues, and it is common for stipended volunteers to eventually move on to career positions at larger departments.

- 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. Madison FPD has bylaws, standard operating polices and guidelines, and an employee handbook. The Madison 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.

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

No. Madison FPD has been exempted from needing to file Statement of Economic Interests (Form 700) disclosures.

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

Yes. The Madison FPD is required to conduct an audit every two years and hasn't had one completed in 10 years. Madison FPD's last audit was in 2012. To save agency costs, the County Chief Financial Officer agreed to Madison FPD securing an auditor for just the last 3 FYs and the audit contract needs to be rebid. The Chief reports this is in process.

- 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. Madison 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>)?*

Yes. The Madison FPD is an independent special district and is legally required to maintain a website. Madison FPD received a 35% 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 Madison FPD's governmental structure, however it should join the JOA with Capay Valley and Esparto FPDs designed to improve operations and efficiencies. The recommendation below is to ensure Madison FPD continues to maintain standing in good faith to achieve JOA goals. Madison FPD is effective in its current structure but has experienced some issues maintaining board members. Board members and key staff are trained regarding the organization's program requirements and financial management. The Fire Chief and Assistant Chief positions have been stable for years, but all three staff positions are close relatives, and the Chief is in a supervisory capacity of the other two.

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Madison FPD has some basic policies but should consider adopting additional policies regarding meeting attendance, conduct, responsibilities of officers, personnel, and accounting/financial procedures. MPFD has been exempted from making Statement of Economic Interests (Form 700) disclosures. The Madison FPD is required to conduct an audit every two years and hasn't had one completed in 10 years. Madison FPD's last audit was in 2012. The Madison FPD is an independent special district and is legally required to maintain a website. Madison FPD received a 24% transparency score in 2020.

Accountability, Structure and Efficiencies MSR Recommendation(s)

- Capay Valley, Esparto and Madison 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.
- Madison FPD should consider nepotism policies, especially for supervisory issues and segregation of duties for financial transactions.
- The Madison 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.
- Madison FPD has not been audited since 2012. Madison FPD needs to prioritize securing an audit as soon as possible for the last 3 FYs per the Yolo County Auditor-Controller. Going forward, Madison FPD needs to stay current on the two-year audit cycle.
- Madison 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
- The Madison FPD received a 35% transparency score in 2021. Please see the report at <https://www.yololafco.org/yolo-local-government-website-transparency-scorecards> for where improvements are needed.

7. BROADBAND ACCESS

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

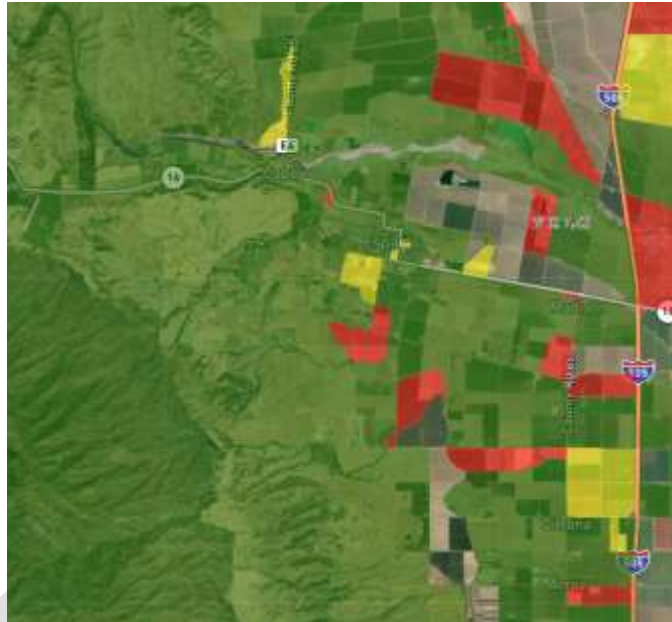
Per Yolo LAFCo Project Policy 6.2 "it is the intent of Yolo LAFCo to comprehensively review broadband access in MSRs of local agencies that either serve communities and/or provide emergency services where broadband connection is critical (i.e. cities, CSDs, CSAs, FPDs and RDs)."

	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 type="checkbox"/>	<input checked="" type="checkbox"/>
b) <i>Is there a lack of low-income subscription rates and/or digital literacy programs available?</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Discussion:

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

No. The town of Madison is provided broadband service by Esparto Broadband, Inc. at either 100 Mbps download and 10 Mbps upload speeds or 50 Mbps download and 5 Mbps upload speeds depending on location⁵: AT&T also provides speeds of 50/10Mbps depending on location. The rural areas are mostly covered by Winters Broadband LLC at 25 Mbps download speed and 6 Mbps upload speed. Therefore, broadband speeds of 25/3 Mbps is generally available in the Madison FPD territory.



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

No. According to the CPUC Broadband Mapping Program, broadband adoption at 25/3 Mbps is low at only 20%-40% in the Madison FPD area. In town, residents have the choice of two providers, one of which offers low-income subscription programs.

As a small local provider, Esparto Broadband, Inc. does not offer low-income subscription rates, but its 25 Mbps “Light” plan is offered at \$41.00 per month. Much of Madison is also covered by AT&T at competitive speeds, which offers a program for low-income households that includes 25 Mbps download speeds for \$10.00 per month with free installation, in-home Wi-Fi®, no deposit and no annual contract.

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

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

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

Broadband Access MSR Determination

Overall, broadband access in the Madison FPD does not appear to be an issue that would disrupt fire protection and emergency services. According to the CPUC Broadband Mapping Program, broadband adoption at 25/3 Mbps is low at only 20%-40% for the Madison FPD territory.

Broadband speeds at or above 25/3 Mbps is generally available in the town of Madison by multiple providers. AT&T as a national internet service provider is required to offer low-income subscription rates, while a small local provider such as Esparto Broadband, Inc. is not.

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?*

Yes.

2016 MSR Recommendations Specific to the Madison FPD and Status

1. Knights Landing, Madison, Yolo, and Zamora FPDs should consider an automatic aid agreement with Dunnigan and/or Willow Oak FPDs for immediate response to missed calls in those districts when on-duty staffing is available in Dunnigan and/or Willow Oak.
 Status: This is no longer an issue. Madison FPD has hired full time staff since 2016 and response has significantly improved.
2. 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.
 Status: Not adopted.
3. Dunnigan, Knights Landing, and Madison FPDs should consider seeking a benefit assessment to facilitate long-term fiscal viability.
 Status: Madison has had an assessment since 1994 and DIF, but it has not been updated. Yolo County has contracted with a consultant and is currently working on a Proposition 218 assessment update for all the FPDs countywide.
4. Elkhorn, Knights Landing, Madison, and Yolo FPDs should consider seeking grant funding for apparatus replacement to facilitate long-term fiscal viability.
 Status: Madison FPD has been seeking and obtaining grant funding.
5. Esparto and Madison FPDs should consider consolidating into a single district to enhance operational and fiscal efficiencies.
 Status: In lieu of a legal consolidation, Madison FPD is considering joining the JOA with Capay Valley and Esparto FPDs, which would be considered a "functional consolidation". But a JOA has not been adopted yet.

Status of Previous Recommendations MSR Determination

Madison FPD has complied with two of the five recommendations, and another two are in process. It has resolved its response issues by hiring full time staff since 2016 and has been seeking/obtaining grant funding where possible. Yolo County is currently conducting analysis to potentially update Madison FPD's assessments and the District is also considering a JOA that would satisfy the recommendation to consolidate with Esparto FPD with a "functional consolidation". Madison FPD has not adopted written fiscal policies addressing budgeting, procurement, reserve funds, fiscal audits, and capital renewal/replacement planning in conformance with recognized industry best fiscal practices.

DRAFT

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.

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