



AGENDA

Wednesday September 3, 2014

*5:30 P.M., Board Chambers, County Administration Center,
700 H Street, Sacramento, California 95814*

COMMISSIONERS:

Chair: Mike Singleton
Vice-Chair: Allen Warren
Ron Greenwood
Gay Jones
Susan Peters
Christopher Tooker
Jimmie Yee

ALTERNATE COMMISSIONERS:

Mel Turner
Steve Cohn
Paul Green Jr.
Paul Green Jr.
Phil Serna
Vacant
Phil Serna

PUBLIC COMMENT FROM THE FLOOR

The public is encouraged to address the Commission concerning any matter not on the Agenda. Public comments are limited to three minutes. The Commission is prohibited from discussing or taking any action on any item not appearing on the posted Agenda

CONSENT CALENDAR

1. Approve the Meeting Minutes of August 6, 2014
2. Claims dated thru August 28, 2014
3. Monthly Budget Report
4. Legislation Status Report

BUSINESS ITEMS

5. Public Member/ Alternate Public Member:
 - a. Term Limit Policy
 - b. Nomination Process and Schedule

PUBLIC HEARINGS

6. Courtland Fire District Final Municipal Service Review and Sphere of Influence Update (LAFCo 08-14) (CEQA Exempt)
7. Wilton Fire District Draft Municipal Service Review and Sphere of Influence Update (LAFCo 07-14) (CEQA Exempt)
8. Walnut Grove Fire Protection District Draft Municipal Service Review and Sphere of Influence Update (LAFCo 09-14) (CEQA Exempt)
9. Delta Fire Protection District Draft Municipal Service Review and Sphere of Influence Update (LAFCo 11-14) (CEQA Exempt)
10. Fiscal Year 2013-2014 Grand Jury Report Update and Draft Response - Herald Fire Protection District

QUESTIONS/ANNOUNCEMENTS

11. Executive Officer/Staff/Commission Counsel
12. Commission Chair/Commissioners

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

SUMMARY OF RULES AND PROCEDURES

AGENDA ITEMS: The Commission may reschedule items on the agenda. The Commission will generally hear uncontested matters first, followed by discussions of contested matters, and staff announcements in that order. Anyone who wishes to address the Commission should obtain a form from either the Commission Clerk or from the table located near the entrance of the hearing chamber.

CONDUCT OF HEARINGS: A contested matter is usually heard as follows: (1) discussion of the staff report and the environmental document; (2) testimony of proponent; (3) testimony of opponent; (4) Public Testimony (5) rebuttal by proponent; (6) provision of additional clarification by staff as required; (7) close of the public hearing; (8) Commission discussion and Commission vote.

ADDRESSING THE COMMISSION: Any person who wishes to address the Commission should submit a speaker's request form at the beginning of the meeting; move to the front of the chambers when an item is called; and, when recognized by the chair, state their name, address and affiliation. Please attempt to make your statements concise and to the point. It is most helpful if you can cite facts to support your contentions. Groups of people with similar viewpoints should appoint a spokesperson to represent their views to the Commission. The Commission appreciates your cooperation in this matter.

PUBLIC COMMENT TIME LIMITS: The Sacramento Local Agency Formation Commission welcomes and encourages participation in its meetings. Rules of the Commission provide for the following limitations of discussion: The Commission will hear public comment prior to the consideration of any item. (1) a principal proponent will be allowed up to a 5-minute statement; (2) other proponents will be allowed up to 3-minute statement; (3) opponents are allowed up to 3-minute statement with the exception of spokespersons for any group who shall be permitted up to 5-minutes; (4) the principal proponent shall have up to a 3-minute rebuttal; (5) staff will provide clarification, as required.

VOTING: A quorum consists of four members of the Commission, including any alternate. No action or recommendation of the Commission is valid unless a majority (4 votes) of the entire membership of the Commission concurs therein.

OFF AGENDA ITEMS: Matters under the jurisdiction of the Commission, and not on the posted agenda, may be addressed by the general public under "Public Comment From the Floor" on the Agenda. The Commission limits testimony on matters not on the agenda to three minutes per person and not more than fifteen minutes for a particular subject. The Commission cannot take action on any unscheduled items.

SPECIAL NEEDS: Meeting facilities are accessible to persons with disabilities. Requests for assistive listening devices or other considerations should be made 48 hours in advance through the Commission Clerk at (916)874-6458.

AB 745 DISCLOSURES: The Political Reform Act requires all interested parties to disclose contributions and expenditures for "political purposes" related to proposals for changes of organization or reorganization (annexations, incorporations, etc.,) as well as contributions and expenditures in connection with Conducting Authority protest proceedings. Such contributions and expenditures must be reported to LAFCo's Executive Officer to the same extent, and subject to the same requirements, as local initiative measures under the Political Reform Act. Additional information regarding these requirements can be found on LAFCo's website at: <http://www.saclafco.org/Forms/index.htm>.

STAFF REPORTS: Staff Reports are available on line at www.SacLAFCo.org or upon request to Diane Thorpe, Commission Clerk at (916)874-6458.

VIDEO BROADCASTS: The meeting is video taped in its entirety and will be cablecast live on Metro Cable channel 14, the government affairs channel on the Comcast, and SureWest Cable Systems and is closed captioned for our hearing impaired viewers. The meeting is webcast live at <http://www.saccounty.net> . The current meeting is broadcast live and will be rebroadcast; check the Metro Cable schedule for dates and times.



***MINUTES FOR THE MEETING OF
Wednesday August 6, 2014***

The Sacramento Local Agency Formation Commission met the sixth day of August 2014, at 5:30 P.M. in the Board Chambers of the Sacramento County Administration Center, 700 H Street, Sacramento, California 95814.

PRESENT:

Commissioners:

Mike Singleton, Chair
Kevin McCarty, Vice Chair (departed 6:19)
Ron Greenwood
Gay Jones
Susan Peters
Christopher Tooker
Jimmy Yee

Alternate Commissioners:

Paul Green Jr.

Staff:

Peter Brundage, Executive Officer
Donald Lockhart, Assistant Executive Officer
Diane Thorpe, Commission Clerk
Nancy Miller, Commission Counsel

PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

None

CONSENT CALENDAR

1. Approve the Meeting Minutes of June 4, 2014
2. Claims dated thru July 31, 2014
3. Monthly Budget Report
4. Legislation Status Report
Motion: To approve the Consent Calendar
Moved: Commissioner Tooker
Second: Commissioner Jones
Passed: Unanimous

PRESENTATION

5. SACOG - Blueprint Review
No Action

PUBLIC HEARING ITEMS

6. Wilton Fire District (FPD) Draft Municipal Service Review (MSR) and Sphere of Influence (SOI) Update (LAFC 07-14) (CEQA Exempt)
CONTINUED
7. Courtland Fire District (FPD) Draft Municipal Service Review (MSR) and Sphere of Influence (SOI) Update (LAFC 08-14) (CEQA Exempt)
Motion: To approve the Draft Courtland FPD MSR and SOI Update and release for public review
Moved: Commissioner Jones
Second: Commissioner Greenwood
Passed: Unanimous

8. Florin Resource Conservation District Draft Municipal Service Review (MSR) and Sphere of Influence Update and Annexation (SOIA) (LAFC 10-14) (CEQA Exempt)

Motion: Removed from agenda

Moved: Commissioner Peters

Second: Commissioner Tooker

Absent: McCarty

Passed: Unanimous

9. Fiscal Year 2014-15 Grand Jury Report Update
Receive and File

BUSINESS ITEMS

10. Public Member and Alternate Public Member Nomination Process and Schedule

Chair directed Staff to return with item September 3, and add to the agenda: Public Member and Alternate Public Member Term Limit Policy.

11. CALAFCO Board of Directors Nominations (Annual Conference)

Motion: To nominate Commissioner Jones and appoint Peter Brundage as voting delegate

Moved: Commissioner Singleton

Second: Commissioner Tooker

Absent: McCarty

Passed: Unanimous

The meeting adjourned at 7:33 P.M.

Respectfully submitted,

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

Diane Thorpe
Commission Clerk

**SACRAMENTO LOCAL AGENCY FORMATION COMMISSION
CLAIMS***

<u>Date Submitted to Auditor</u>	<u>Vendor</u>	<u>Amount</u>
8/25/2014	Alhambra Sierra Springs (Water Supplies)	\$ 22.17
8/25/2014	American Planning Association	\$ 678.00
8/25/2014	Colliers (August Office Lease)	\$ 4,312.32
8/25/2014	Comcast Cable	\$ 83.57
8/25/2014	Daily Journal Corp. (Legal Advertising)	\$ 49.27
8/25/2014	First Choice Services	\$ 80.99
8/25/2014	Millern & Owen	\$ 3,358.50
8/25/2014	Peter Brundage (Catering reimbursement)	\$ 128.51
8/25/2014	Staples	\$ 331.10
8/25/2014	Toshiba Business Solutions (Copier Lease)	\$ 708.52

TOTAL	\$ 9,752.95
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APPROVED: 9/3/2014

Allen Warren, Vice Chair
SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

*Not including Journal Voucher and Personnel items.

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

**1112 I Street, Suite #100
Sacramento, California 95814
(916) 874-6458**

September 3, 2014

TO: Sacramento Local Agency Formation Commission
FROM: Peter Brundage, Executive Officer *PB*
RE: Monthly Budget and Accounting Reports

RECOMMENDATION:

Receive and File Accounting Report for Period 13 for FY 2013-14 and Period 1 for FY 2014-15.

DISCUSSION:

The attached budget and accounting reports are for Accounting Period 13 for FY 2013-14 and Period 1 for FY 2014-15. These reports summarize monthly expenditures and revenues as well as the Trial Balance for these reporting periods.

There are no significant variances to report at this time.

Library : ZSP County of Sacramento Reports
Report group: ZSCB Trial Balance Summary by BA
Report name : ZFP4816B Sum Trial Bal. by BA

Data selected by: 1006614
Data selected on: 07/24/2014 15:34:32

Fiscal year : 2014
Period : 13 1. Special period
Business Area: 067A LOCAL AGENCY FORMATI

Balance Sheet Item	Begining Balance	Period Debits	Period Credits	Ending Balance
* Cash in Treasury	661,255.73		177,208.48-	484,047.25
* Imprest Cash				
* Accrued Interest Receivabl		670.00		670.00
* Inventory				
* Due from Other Funds Year				
* Accounts Receivable Year E				
** Total Assets	661,255.73	670.00	177,208.48-	484,717.25
* Sales Tax Due				
* Warrants Payable	13,408.31-			13,408.31-
* Deposit Stale Warrants	893.39-			893.39-
* Claims Payable	204.20-			204.20-
* Due to Others				
* Suspense Clearing				
* Payroll Clearing				
** Total Liabilities	14,505.90-			14,505.90-
* Reserve Fund Balance	220,933.00-			220,933.00-
* Fund Balance	121,188.10-			249,278.35-
* Revenues and Other Financi	759,517.28-	760,187.28	128,090.25-	
* Expenditures/Expenses	564,419.87	177,208.48	670.00-	
* Estimated Revenue	854,000.00		741,628.35-	
* Appropriations	963,531.32-	963,531.32	854,000.00-	
* Start of System Clearing				
** Total Equity and Other Acc	646,749.83-	1,900,927.08	1,724,388.60-	470,211.35-
*** Total Liabilities & Equity	661,255.73-	1,900,927.08	1,724,388.60-	484,717.25-

Report: ZF_SL_SPEC_DIST
 UserID: 1009726
 System: PRD/020

Split Ledger Line Item Report
 067A LOCAL AGENCY FORMATI
 Period: 013 Fiscal Year: 2014

Date: 07/25/2014
 Time: 09:46:30
 Page: 1

Date	Year	Per Document #	G/L Acct	BA	Cost Ctr	Amount	Text
06/30/2014	2014	013 108361009	109000	067A		177,208.48-	
Total Account Number 109000			CASH IN TREAS-SPL			177,208.48-	
06/30/2014	2014	013 108372443	1300000	067A		670.00	FY 2013/14 -4TH QTR INT
Total Account Number 1300000			ACCRUED INTEREST RECEIVABLE			670.00	
06/30/2014	2014	013 108373532	7400000	067A		109,531.32-	CLOSE ACCOUNT TO FUND BALANCE/BUDGETARY FB
06/30/2014	2014	013 108374299	7400000	067A		18,558.93-	SD Close
06/30/2014	2014	013 108374308	7400000	067A		18,558.93	SD Close
Total Account Number 7400000			FUND BALANCE UNRESERVED/UNDESIGN			109,531.32-	
06/30/2014	2014	013 108374299	8010000	067A		760,187.28	SD Close
06/30/2014	2014	013 108374308	8010000	067A		760,187.28-	SD Close
Total Account Number 8010000			REVENUES AND OTHER FINANCING SOU			0.00	
06/30/2014	2014	013 108374299	8020000	067A		741,628.35-	SD Close
06/30/2014	2014	013 108374308	8020000	067A		741,628.35	SD Close
Total Account Number 8020000			EXPENDITURES (EXPENSES) AND OTHE			0.00	
06/30/2014	2014	013 108373532	8030000	067A		854,000.00-	CLOSE ACCOUNT TO FUND BALANCE/BUDGETARY FB
Total Account Number 8030000			ESTIMATED REVENUES AND OTHER FIN			854,000.00-	
06/30/2014	2014	013 108373532	8036000	067A		963,531.32	CLOSE ACCOUNT TO FUND BALANCE/BUDGETARY FB
Total Account Number 8036000			APPROPRIATIONS AND ESTIMATES OTH			963,531.32	
06/30/2014	2014	013 108361009	20259100	067A	4544540000	177,208.48	LAFCO Payrolls & Misc Costs
Total Account Number 20259100			OTHER PROFESSIONAL SERVICES			177,208.48	
06/30/2014	2014	013 108372443	94941000	067A	4544540000	670.00-	FY 2013/14 -4TH QTR INT
Total Account Number 94941000			INTEREST INCOME			670.00-	

Fiscal Year 2014
 From period 1
 To period 13

Fund/Group 067A LOCAL AGENCY FORMATION COMMISSION
 Funds Center/Group * *
 Budget Version 0

Commitment Item	Budget	Actual-GL	Actual-CO	Actual Total	Encumbrance	Pending	Available	%Consumed
10112400 COMMITTEE MEMBER	9,000.00	3,400.00		3,400.00			5,600.00	37.78
10122000 CASHI	500.00	260.10		260.10			239.90	52.02
* 10 - SALARIES AND EMPLOYEE	9,500.00	3,660.10		3,660.10			5,839.90	38.53
20200500 ADVERTISING	7,500.00	368.69		368.69			7,131.31	4.92
20202200 BOOKS/PER SUP	2,000.00	779.88		779.88			1,220.12	38.99
20202900 BUS/CONFERENCE E	12,000.00	12,369.03		12,369.03			-369.03	103.08
20203500 ED/TRAINING SVC							2,235.32	68.07
20205200 INS PREMIUM	7,000.00	4,764.68		4,764.68			-1,707.00	122.76
20206100 MEMBERSHIP DUES	7,500.00	9,207.00		9,207.00			5,318.31	33.52
20207600 OFFICE SUPPLIES	8,000.00	2,681.69		2,681.69			4,500.00	10.00
20208100 POSTAL SVC	5,000.00	500.00		500.00			9,593.00	46.71
20227500 RENT/LEASE EQ	18,000.00	8,407.00		8,407.00				
20250500 ACCOUNTING SVC							-54,686.88	191.14
20253100 LEGAL SVC	60,000.00	114,686.88		114,686.88			224,389.89	69.19
20259100 OTHER PROF SVC	728,300.00	503,910.11		503,910.11			0.01	100.00
20281200 DATA PROCESSING	361.32	361.31		361.31			158.00	89.47
20291000 COUNTYWIDE IT SV	1,500.00	1,342.00		1,342.00			2,584.00	84.80
20291100 SYSTEM DEV SVC	17,000.00	14,415.00		14,415.00			654.00	34.60
20291200 SYSTEM DEV SUP	1,000.00	345.00		345.00			30.00	99.17
20291600 WAN ALLOCATION	3,600.00	3,570.00		3,570.00			-2,346.00	
20291700 ALARM SERVICES		2,346.00		2,346.00			2,250.00	
20292100 GS PRINTING SVC	2,250.00						-0.56	
20292200 GS MAIL/POSTAGE		0.56		0.56			53.04	98.39
20292300 GS MESSENGER SVC	3,300.00	3,246.96		3,246.96			1,000.00	
20292600 GS STORE CHARGES	1,000.00							
20293400 PUBLIC WORKS SVS							-1,034.00	102.05
20294300 LEASED PROP USE	50,500.00	51,534.00		51,534.00			-875.00	
20296200 GS PARKING CHGS		875.00		875.00			2,628.02	12.40
20298700 TELEPHONE SVC	3,000.00	371.98		371.98			-176.23	
20298702 CIRCUIT CHARGES		176.23		176.23			-1,707.25	
20298703 LAND LINE CHARGES		1,707.25		1,707.25			200,843.07	78.61
* 20 - SERVICES AND SUPPLIES	938,811.32	737,968.25		737,968.25			15,220.00	
79790100 CONTINGENCY APER	15,220.00						15,220.00	
* 79 - Appropriation for Con	15,220.00						221,902.97	76.97
** Expenditure accounts	963,531.32	741,628.35		741,628.35			-1,830.00	26.80
94941000 INTEREST INCOME	-2,500.00	-670.00		-670.00			-670.00	26.80
* 94 - REVENUE FROM USE OF M	-2,500.00	-670.00		-670.00			-36,814.90	22.31
96969900 SVC FEES OTHER	-165,000.00	-36,814.90		-36,814.90			-128,185.10	22.31
* 96 - CHARGES FOR SERVICES	-165,000.00	-36,814.90		-36,814.90			36,202.38	105.27
97979000 MISC OTHER	-686,500.00	-722,702.38		-722,702.38			36,202.38	105.27
* 97 - MISCELLANEOUS REVENUE	-686,500.00	-722,702.38		-722,702.38			-93,812.72	89.01
** REVENUE ACCOUNTS	-854,000.00	-760,187.28		-760,187.28			128,090.25	-16.94
*** Total	109,531.32	-18,558.93		-18,558.93				

Fiscal Year 2014
 From period 1
 To period 13

Fund/Group 067A LOCAL AGENCY FORMATION COMMISSION
 Funds Center/Group 4544540 LAFCO DISTRICT
 Budget Version 0

Commitment Item	Budget	Actual-GL	Actual-CO	Actual Total	Encumbrance	Pending	Available	%Consumed
10112400 COMMITTEE MEMBER	9,000.00	3,400.00		3,400.00			5,600.00	37.78
10122000 CASHEI	500.00	260.10		260.10			239.90	52.02
* 10 - SALARIES AND EMPLOYEE	9,500.00	3,660.10		3,660.10			5,839.90	38.53
20200500 ADVERTISING	7,500.00	368.69		368.69			7,131.31	4.92
20202200 BOOKS/PER SUP	2,000.00	779.88		779.88			1,220.12	38.99
20202900 BUS/CONFERENCE E	12,000.00	12,369.03		12,369.03			-369.03	103.08
20203500 ED/TRAINING SVC								
20205200 INS PREMIUM	7,000.00	4,764.68		4,764.68			2,235.32	68.07
20206100 MEMBERSHIP DUES	7,500.00	9,207.00		9,207.00			-1,707.00	122.76
20207600 OFFICE SUPPLIES	8,000.00	2,681.69		2,681.69			5,318.31	33.52
20208100 POSTAL SVC	5,000.00	500.00		500.00			4,500.00	10.00
20227500 RENT/LEASE EQ	18,000.00	8,407.00		8,407.00			9,593.00	46.71
20250500 ACCOUNTING SVC								
20251100 LEGAL SVC	60,000.00	114,686.88		114,686.88			-54,686.88	191.14
20251900 OTHER PROF SVC	728,300.00	503,910.11		503,910.11			224,389.89	69.19
20261200 DATA PROCESSING	361.32	361.31		361.31			0.01	100.00
20291000 COUNTYWIDE IT SV	1,500.00	1,342.00		1,342.00			158.00	89.47
20291100 SYSTEM DEV SVC	17,000.00	14,416.00		14,416.00			2,584.00	84.80
20291200 SYSTEM DEV SUP	1,000.00	346.00		346.00			654.00	34.60
20291600 WAN ALLOCATION	3,600.00	3,570.00		3,570.00			30.00	99.17
20291700 ALARM SERVICES		2,346.00		2,346.00			-2,346.00	
20292100 GS TRAINING SVC	2,250.00						2,250.00	
20292200 GS MAIL/POSTAGE		0.56		0.56			-0.56	
20292300 GS MESSENGER SVC	3,300.00	3,246.96		3,246.96			53.04	98.39
20292600 GS STORE CHARGES	1,000.00						1,000.00	
20293400 PUBLIC WORKS SVS								
20294300 LEASD PROP USE	50,500.00	51,534.00		51,534.00			-1,034.00	102.05
20296200 GS PARKING CHES		875.00		875.00			-875.00	
20298700 TELEPHONE SVC	3,000.00	371.98		371.98			2,628.02	12.40
20298702 CIRCUIT CHARGES		176.23		176.23			-176.23	
20298703 LAND LINE CHARGE		1,707.25		1,707.25			-1,707.25	
* 20 - SERVICES AND SUPPLIES	938,811.32	737,968.25		737,968.25			200,843.07	78.61
79790100 CONTINGENCY APPR	15,220.00						15,220.00	
* 79 - Appropriation for Cen	15,220.00						15,220.00	
** Expenditure accounts	963,531.32	741,628.35		741,628.35			221,902.97	76.97
94941000 INTEREST INCOME	-2,500.00	-670.00		-670.00			-1,830.00	26.80
* 94 - REVENUE FROM USE OF M	-2,500.00	-670.00		-670.00			-1,830.00	26.80
96969900 SVC FEES OTHER	-165,000.00	-36,814.90		-36,814.90			-128,185.10	22.31
* 96 - CHARGES FOR SERVICES	-165,000.00	-36,814.90		-36,814.90			-128,185.10	22.31
97979000 MISC OTHER	-686,500.00	-722,702.38		-722,702.38			36,202.38	105.27
* 97 - MISCELLANEOUS REVENUE	-686,500.00	-722,702.38		-722,702.38			36,202.38	105.27
** REVENUE ACCOUNTS	-854,000.00	-760,187.28		-760,187.28			-93,812.72	89.01
*** Total	109,531.32	-18,558.93		-18,558.93			128,090.25	-16.94

Library : ZSP County of Sacramento Reports
Report group: ZSCB Trial Balance Summary by BA
Report name : ZFP4816B Sum Trial Bal. by BA

Data selected by: 1009726
Data selected on: 08/08/2014 13:57:11

Fiscal year : 2015
Period : 1 July
Business Area: 067A LOCAL AGENCY FORMATI

Balance Sheet Item	Beginning Balance	Period Debits	Period Credits	Ending Balance
* Cash in Treasury	484,047.25		16,084.93-	467,962.32
* Imprest Cash				
* Accrued Interest Receivabl	670.00			670.00
* Inventory				
* Due from Other Funds Year				
* Accounts Receivable Year E				
** Total Assets	484,717.25		16,084.93-	468,632.32
* Sales Tax Due				
* Warrants Payable	13,408.31-	15,728.10	14,283.57-	11,963.78-
* Deposit Stale Warrants	893.39-			893.39-
* Claims Payable	204.20-	14,375.92	14,171.72-	
* Due to Others				
* Suspense Clearing				
* Payroll Clearing		299.40	430.60-	131.20-
** Total Liabilities	14,505.90-	30,403.42	28,885.89-	12,988.37-
* Reserve Fund Balance	220,933.00-			220,933.00-
* Fund Balance	249,278.35-	112,470.00		136,808.35-
* Revenues and Other Financi				
* Expenditures/Expenses		14,567.40		14,567.40
* Estimated Revenue		854,000.00		854,000.00
* Appropriations			966,470.00-	966,470.00-
* Start of System Clearing				
** Total Equity and Other Acc	470,211.35-	981,037.40	966,470.00-	455,643.95-
*** Total Liabilities & Equity	484,717.25-	1,011,440.82	995,355.89-	468,632.32-

Date: 08/08/2014
 Time: 13:49:54
 Period: 001
 Year: 2015

Vendor One Time Vendor	Vendor Name	EA	Per	Doc.no.	Pstg date	Reference	Check	Fund Center	Trans. currency	Status
2295	MILLER & OWEN	067A	001	1905012878	07/23/2014	30246		4544540	1,401.54- USD	closed
2295	MILLER & OWEN	067A	001	2022962623	07/24/2014		1101876441		1,401.54 USD	closed
12036	WELLS FARGO BANK	067A	001	1905017574	07/31/2014	MLBD-ACH 7/31/14		4544540	92.35- USD	closed
12036	WELLS FARGO BANK	067A	001	1500052346	07/31/2014				92.35 USD	closed
12322	COMCAST	067A	001	1905011811	07/22/2014	8155600380732795		4544540	88.32- USD	closed
12322	COMCAST	067A	001	2022959128	07/23/2014		1101875526		88.32 USD	closed
16847	CALAFCO	067A	001	1905018112	07/29/2014	REGISTRATION		4544540	75.00- USD	closed
16847	CALAFCO	067A	001	2022962670	07/24/2014		1101876483		7,428.00 USD	closed
16847	CALAFCO	067A	001	1905012889	07/23/2014	201436		4544540	7,428.00- USD	closed
16847	CALAFCO	067A	001	2022973698	07/30/2014		1101879104		75.00 USD	closed
19687	SPECIAL DISTRICT RISK MGMT AUTHORITY	067A	001	1905012890	07/23/2014	JULY 14 LEASE		4544540	4,312.32- USD	closed
19687	SPECIAL DISTRICT RISK MGMT AUTHORITY	067A	001	2022962673	07/24/2014		1101876342		4,312.32 USD	closed
24241	PITNEY BOWES	067A	001	1905012880	07/23/2014	385938		4544540	66.09- USD	closed
24241	PITNEY BOWES	067A	001	2022962678	07/24/2014		1101876488		66.09 USD	closed
37780	DS WATERS OF AMERICA INC	067A	001	2022962701	07/24/2014		1101876507		25.36 USD	closed
37780	DS WATERS OF AMERICA INC	067A	001	1905012887	07/23/2014	4831121070114		4544540	25.36- USD	closed
48634	ENVIRONMENTAL PLANNING ENGINEERS INC	067A	001	2022962754	07/24/2014		1101876524		217.50 USD	closed
48634	ENVIRONMENTAL PLANNING ENGINEERS INC	067A	001	1905012877	07/23/2014	LAFCL403		4544540	217.50- USD	closed
901287	PETER G BRUNDAGE	067A	001	2022903206	07/01/2014		1101864744		204.20 USD	closed
909812	DONALD LOCKHART	067A	001	2022962909	07/24/2014		1101876660		258.19 USD	closed
909812	DONALD LOCKHART	067A	001	1905012876	07/23/2014	REIMBURSEMENT		4544540	258.19- USD	closed
SEAVYROLL	SEAVYROLL	067A	001	2022968294	07/31/2014		8000062557		92.35 USD	closed
CHRISTOPHER	TOCKER	067A	001	2022968316	07/31/2014		8000062579		22.35 USD	closed
SEAVYROLL	SEAVYROLL	067A	001	2022968378	07/31/2014		8000062641		92.35 USD	closed
Ronny Greenwood		067A	001	1905016008	07/28/2014	95-LAFCD DISIR		4544540	92.35- USD	closed
SEAVYROLL	SEAVYROLL	067A	001	1905016086	07/28/2014	95-LAFCD DISIR		4544540	92.35- USD	closed
CHRISTOPHER	TOCKER	067A	001	1905016074	07/28/2014	95-LAFCD DISIR		4544540	22.35- USD	closed
SEAVYROLL	SEAVYROLL	067A	001							
GAY JONES		067A	001							

Vendor Activity by Business Area
Business Area: 067A

Date: 06/08/2014
Time: 13:49:54
Period: 001
Year: 2015

Vendor Cre Title Vendor	Vendor Name	EA	Rtr	Doc.no.	Isig date	Reference	Check	Fund Center	Trans. currency	Status
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Sum of Business Area 067A

204.20 USD *

Fiscal Year 2015
 From period 1
 To period 1

Fund/Group 067A LOCAL AGENCY FORMATION COMMISSION
 Funds Center/Group *
 Budget Version 0

Commitment Item	Budget	Actual-GL	Actual-CO	Actual Total	Encumbrance	Pending	Available	%Consumed
10112400 COMMITTEE MEMBER	9,000.00	400.00		400.00			8,600.00	4.44
10122000 CASHT	500.00	30.60		30.60			469.40	6.12
* 10 - SALARIES AND EMPLOYEE	9,500.00	430.60		430.60			9,069.40	4.53
20200500 ADVERTISING	7,500.00						7,500.00	
20202200 BOOKS/PER SUP	2,000.00						2,000.00	
20202900 BUS/CONFERENCE E	12,000.00	75.00		75.00			11,925.00	0.63
20203500 ED/TRAINING SVC	2,200.00						2,200.00	
20203900 EMP TRANSPORTATI	200.00						200.00	
20205200 INS PREMIUM	7,000.00						7,000.00	
20206100 MEMBERSHIP DUES	7,500.00	7,428.00		7,428.00			72.00	99.04
20207600 OFFICE SUPPLIES	8,000.00	349.64		349.64			7,650.36	4.37
20208100 POSTAL SVC	5,000.00						5,000.00	
20227500 RENT/LEASE EQ	18,000.00	88.32		88.32			17,911.68	0.49
20252600 ENG & CONSULT CN	30,000.00						30,000.00	
20253100 LEGAL SVC	60,000.00	1,401.54		1,401.54			58,598.46	2.34
20255100 PLANNING SVC	7,400.00						7,400.00	
20259100 OTHER PROF SVC	672,000.00	217.50		217.50			671,782.50	0.03
20281200 DATA PROCESSING							8,800.00	
20289900 OTHER OP EXP SVC	8,800.00						1,500.00	
20291000 COUNTRWIDE IT SV	1,500.00						18,000.00	
20291100 SYSTEM DEV SVC	18,000.00						500.00	
20291200 SYSTEM DEV SUP	500.00						3,900.00	
20291600 WAN ALLOCATION	3,900.00						2,250.00	
20292100 GS PRINTING SVC	2,250.00						3,235.52	7.56
20292300 GS MESSENGER SVC	3,500.00	264.48		264.48			1,000.00	
20292600 GS STORE CHARGES	1,000.00						48,187.68	8.21
20294300 LEASED PROF USE	52,500.00	4,312.32		4,312.32			3,000.00	
20298700 TELEPHONE SVC	3,000.00						500.00	
20298702 CIRCUIT CHARGES	500.00						7,500.00	
20299500 TRANS FUNDS	7,500.00						927,613.20	1.50
* 20 - SERVICES AND SUPPLIES	941,750.00	14,136.80		14,136.80			15,220.00	
79790100 CONTINGENCY APPR	15,220.00						15,220.00	
* 79 - Appropriation for Con	15,220.00						951,902.60	1.51
** Expenditure accounts	966,470.00	14,567.40		14,567.40			-2,500.00	
94941000 INTEREST INCOME	-2,500.00						-2,500.00	
* 94 - REVENUE FROM USE OF M	-2,500.00						-165,000.00	
96969900 SVC FEES OTHER	-165,000.00						-165,000.00	
* 96 - CHARGES FOR SERVICES	-165,000.00						-457,667.00	33.33
97979000 MISC OTHER	-686,500.00				-228,833.00		-457,667.00	33.33
* 97 - MISCELLANEOUS REVENUE	-686,500.00				-228,833.00		-625,167.00	26.80
** REVENUE ACCOUNTS	-854,000.00				-228,833.00		326,735.60	-190.51
*** Total	112,470.00	14,567.40		14,567.40	-228,833.00			

Fiscal Year 2015
 From period 1
 To period 1
 Fund/Group 067A LOCAL AGENCY FORMATION COMMISSION
 Funds Center/Group 4544540 LAFCO DISTRICT
 Budget Version 0

Commitment Item	Budget	Actual-GL	Actual-CO	Actual Total	Encumbrance	Pending	Available	%Consumed
10112400 COMMITTEE MEMBER	9,000.00	400.00		400.00			8,600.00	4.44
10122000 CASDHI	500.00	30.60		30.60			469.40	6.12
* 10 - SALARIES AND EMPLOYEE	9,500.00	430.60		430.60			9,069.40	4.53
20200500 ADVERTISING	7,500.00						7,500.00	
20202200 BOOKS/PER SUP	2,000.00						2,000.00	
20202900 BUS/CONFERENCE E	12,000.00	75.00		75.00			11,925.00	0.63
20203500 ED/TRAINING SVC	2,200.00						2,200.00	
20203900 EMP TRANSPORTATI	200.00						200.00	
20205200 INS PREMIUM	7,000.00						7,000.00	
20206100 MEMBERSHIP DUES	7,500.00	7,428.00		7,428.00			72.00	99.04
20207600 OFFICE SUPPLIES	8,000.00	349.64		349.64			7,650.36	4.37
20208100 POSTAL SVC	5,000.00						5,000.00	
20227500 RENT/LEASE EQ	18,000.00	88.32		88.32			17,911.68	0.49
20252600 ENG & CONSULT CN	30,000.00						30,000.00	
20253100 LEGAL SVC	60,000.00	1,401.54		1,401.54			58,598.46	2.34
20255100 PLANNING SVC	7,400.00						7,400.00	
20259100 OTHER PROF SVC	672,000.00	217.50		217.50			671,782.50	0.03
20281200 DATA PROCESSING							8,800.00	
20289900 OTHER OP EXP SVC	8,800.00						8,800.00	
20291000 COUNTYWIDE IT SV	1,500.00						1,500.00	
20291100 SYSTEM DEV SVC	18,000.00						18,000.00	
20291200 SYSTEM DEV SUP	500.00						500.00	
20291600 WAN ALLOCATION	3,900.00						3,900.00	
20292100 GS PRINTING SVC	2,250.00						2,250.00	
20292300 GS MESSENGER SVC	3,500.00	264.48		264.48			3,235.52	7.56
20292600 GS STORE CHARGES	1,000.00						1,000.00	
20294300 LEASED PROF USE	52,500.00	4,312.32		4,312.32			48,187.68	8.21
20298700 TELEPHONE SVC	3,000.00						3,000.00	
20298702 CIRCUIT CHARGES	500.00						500.00	
20299500 TRANS FUNDS	7,500.00						7,500.00	
* 20 - SERVICES AND SUPPLIES	941,750.00	14,136.80		14,136.80			927,613.20	1.50
79790100 CONTINGENCY APPR	15,220.00						15,220.00	
* 79 - Appropriation for Con	15,220.00						15,220.00	
** Expenditure accounts	966,470.00	14,567.40		14,567.40			951,902.60	1.51
94941000 INTEREST INCOME	-2,500.00						-2,500.00	
* 94 - REVENUE FROM USE OF M	-2,500.00						-2,500.00	
96969900 SVC FEES OTHER	-165,000.00						-165,000.00	
* 96 - CHARGES FOR SERVICES	-165,000.00						-165,000.00	
97979000 MISC OTHER	-686,500.00						-457,667.00	33.33
* 97 - MISCELLANEOUS REVENUE	-686,500.00						-457,667.00	33.33
** REVENUE ACCOUNTS	-854,000.00						-625,167.00	26.80
*** Total	112,470.00	14,567.40		14,567.40	-228,833.00		326,735.60	-190.51

Date	Year	Per	Document #	G/L Acct	BA	Cost Ctr	Amount	Text
07/31/2014	2015	001	1500052346	101200	067A		92.35-	
Total Account Number 101200							CASH IN TREASURY-WIRE TRANSFERS	92.35-
07/03/2014	2015	001	2022916374	101500	067A		51.10-	
07/03/2014	2015	001	2022916376	101500	067A		4,312.32-	
07/07/2014	2015	001	2022919928	101500	067A		78.51-	
07/07/2014	2015	001	2022920061	101500	067A		55.90-	
07/08/2014	2015	001	2022925914	101500	067A		83.64-	
07/09/2014	2015	001	2022929537	101500	067A		4,764.68-	
07/09/2014	2015	001	2022929538	101500	067A		16.17-	
07/14/2014	2015	001	2022938280	101500	067A		620.76-	
07/24/2014	2015	001	2022965873	101500	067A		204.20-	
07/24/2014	2015	001	2022965877	101500	067A		922.68-	
07/29/2014	2015	001	2022974401	101500	067A		4,312.32-	
07/29/2014	2015	001	2022975150	101500	067A		88.32-	
07/30/2014	2015	001	2022977868	101500	067A		217.50-	
Total Account Number 101500							PAID WARRANTS RECONCILIATION (IN	15,728.10-
07/24/2014	2015	001	108374186	109000	067A		264.48-	
Total Account Number 109000							CASH IN TREAS-SPL	264.48-
07/01/2014	2015	001	2022903206	5100000	067A		204.20-	
07/03/2014	2015	001	2022916374	5100000	067A		51.10	
07/03/2014	2015	001	2022916376	5100000	067A		4,312.32	
07/07/2014	2015	001	2022919928	5100000	067A		78.51	
07/07/2014	2015	001	2022920061	5100000	067A		55.90	
07/08/2014	2015	001	2022925914	5100000	067A		83.64	
07/09/2014	2015	001	2022929537	5100000	067A		4,764.68	
07/09/2014	2015	001	2022929538	5100000	067A		16.17	
07/14/2014	2015	001	2022938280	5100000	067A		620.76	
07/23/2014	2015	001	2022959128	5100000	067A		88.32-	
07/24/2014	2015	001	2022962623	5100000	067A		1,401.54-	
07/24/2014	2015	001	2022962670	5100000	067A		7,428.00-	
07/24/2014	2015	001	2022962673	5100000	067A		4,312.32-	
07/24/2014	2015	001	2022962678	5100000	067A		66.09-	
07/24/2014	2015	001	2022962701	5100000	067A		25.36-	
07/24/2014	2015	001	2022962754	5100000	067A		217.50-	
07/24/2014	2015	001	2022962909	5100000	067A		258.19-	
07/24/2014	2015	001	2022965873	5100000	067A		204.20	
07/24/2014	2015	001	2022965877	5100000	067A		922.68	
07/30/2014	2015	001	2022973698	5100000	067A		75.00-	
07/29/2014	2015	001	2022974401	5100000	067A		4,312.32	
07/29/2014	2015	001	2022975150	5100000	067A		88.32	
07/30/2014	2015	001	2022977868	5100000	067A		217.50	
Total Account Number 5100000							WARRANTS PAYABLE	1,651.58
07/31/2014	2015	001	2022968294	5100020	067A		92.35-	
07/31/2014	2015	001	2022968316	5100020	067A		22.35-	
07/31/2014	2015	001	2022968378	5100020	067A		92.35-	
Total Account Number 5100020							WARRANTS PAYABLE - SPECIAL DISTR	207.05-
07/31/2014	2015	001	1500052346	5150000	067A		92.35	
07/22/2014	2015	001	1905011811	5150000	067A		88.32-	*ATT SAC LOCAL AGENCY FORMATION
07/23/2014	2015	001	1905012876	5150000	067A		258.19-	*SAC LAFCO, LIGHT BULBS 6/5/14,DVD RECORDER 5/1/14

Report: ZF SL SPEC_DIST
 UserID: 1009726
 System: PRD/020

Split Ledger Line Item Report
 067A LOCAL AGENCY FORMATI
 Period: 001 Fiscal Year: 2015

Date: 08/08/2014
 Time: 13:48:56
 Page: 2

Date	Year	Per	Document #	G/L	Acct	BA	Cost	Ctr	Amount	Text
07/23/2014	2015	001	1905012877	5150000	067A				217.50-	*SAC LAFCO, ENVIRONMENTAL REVIEW SERVICES
07/23/2014	2015	001	1905012878	5150000	067A				1,401.54-	*SAC LAFCO, SA1111
07/23/2014	2015	001	1905012880	5150000	067A				66.09-	*SAC LAFCO, 2081-9198-86-0
07/23/2014	2015	001	1905012887	5150000	067A				25.36-	*SAC LAFCO, 27296554831121
07/23/2014	2015	001	1905012889	5150000	067A				7,428.00-	*SAC LAFCO, 14/15 DUES
07/23/2014	2015	001	1905012890	5150000	067A				4,312.32-	*SAC LAFCO, JULY 2014
07/28/2014	2015	001	1905016008	5150000	067A				92.35-	*PUFD 21659 07/31/14 MLBD Payroll Check
07/28/2014	2015	001	1905016074	5150000	067A				22.35-	*PUFD 11865 07/31/14 MLBD Payroll Check
07/28/2014	2015	001	1905016086	5150000	067A				92.35-	*PUFD 14048 07/31/14 MLBD Payroll Check
07/31/2014	2015	001	1905017574	5150000	067A				92.35-	MLBD - ACH 07/31/2014 PAYDATE
07/29/2014	2015	001	1905018112	5150000	067A				75.00-	*ATTCH SACRAMENTO LAFCO, 8/11/14 COURSE
07/01/2014	2015	001	2022903206	5150000	067A				204.20	
07/23/2014	2015	001	2022959128	5150000	067A				88.32	
07/24/2014	2015	001	2022962623	5150000	067A				1,401.54	
07/24/2014	2015	001	2022962670	5150000	067A				7,428.00	
07/24/2014	2015	001	2022962673	5150000	067A				4,312.32	
07/24/2014	2015	001	2022962678	5150000	067A				66.09	
07/24/2014	2015	001	2022962701	5150000	067A				25.36	
07/24/2014	2015	001	2022962754	5150000	067A				217.50	
07/24/2014	2015	001	2022962909	5150000	067A				258.19	
07/31/2014	2015	001	2022968294	5150000	067A				92.35	
07/31/2014	2015	001	2022968316	5150000	067A				22.35	
07/31/2014	2015	001	2022968378	5150000	067A				92.35	
07/30/2014	2015	001	2022973698	5150000	067A				75.00	
Total Account Number 5150000 CLAIMS PAYABLE									204.20	
07/01/2014	2015	001	108370345	7400000	067A				112,470.00	FY 2014/15 PRE BUDGET
Total Account Number 7400000 FUND BALANCE UNRESERVED/UNDESIGN									112,470.00	
07/31/2014	2015	001	108380491	8025400	067A				207.05-	15Total Check Amount
07/31/2014	2015	001	108380491	8025400	067A				92.35-	16Total Deposit Amount
07/31/2014	2015	001	108380491	8025400	067A				70.00-	6002Inc Tax-Fed Addl Tax
07/31/2014	2015	001	108380491	8025400	067A				24.80-	6201FICA EE Deduction
07/31/2014	2015	001	108380491	8025400	067A				24.80-	6210FICA ER Contrib
07/31/2014	2015	001	108380491	8025400	067A				5.80-	6501Medicare EE Ded
07/31/2014	2015	001	108380491	8025400	067A				5.80-	6503Medicare ER Contrib
07/28/2014	2015	001	1905016008	8025400	067A				92.35	07/31/14 MLBD Payroll Check
07/28/2014	2015	001	1905016074	8025400	067A				22.35	07/31/14 MLBD Payroll Check
07/28/2014	2015	001	1905016086	8025400	067A				92.35	07/31/14 MLBD Payroll Check
07/31/2014	2015	001	1905017574	8025400	067A	4544540000			92.35	95 ACH
Total Account Number 8025400 SD (HUMANIC) PAYROLL CLEARING									131.20-	
07/01/2014	2015	001	108370345	8030000	067A				854,000.00	FY 2014/15 PRE BUDGET
Total Account Number 8030000 ESTIMATED REVENUES AND OTHER FIN									854,000.00	
07/01/2014	2015	001	108370345	8036000	067A				966,470.00-	FY 2014/15 PRE BUDGET
Total Account Number 8036000 APPROPRIATIONS AND ESTIMATES OTH									966,470.00-	
07/31/2014	2015	001	108380491	10112400	067A	4544540000			400.00	1180Bds & Comm Mem
Total Account Number 10112400 SALARIES & WAGES - COMMISSION &									400.00	
07/31/2014	2015	001	108380491	10122000	067A	4544540000			5.80	6503Medicare ER Contrib
07/31/2014	2015	001	108380491	10122000	067A	4544540000			24.80	6210FICA ER Contrib

Report: ZF SL SPEC_DIST
UserID: 1009726
System: PRD/020

Split Ledger Line Item Report
067A LOCAL AGENCY FORMATI
Period: 001 Fiscal Year: 2015

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Page: 3

Date	Year	Per	Document #	G/L Acct	BA	Cost Ctr	Amount	Text
Total Account Number 10122000 OASDHI - EMPLOYER COST							30.60	
07/29/2014	2015	001	1905018112	20202900	067A	4544540000	75.00	REGISTRATION, DON LOCKHART
Total Account Number 20202900 BUSINESS/CONFERENCE EXPENSE							75.00	
07/23/2014	2015	001	1905012889	20206100	067A	4544540000	7,428.00	MEMBERSHIP DUES
Total Account Number 20206100 MEMBERSHIP DUES							7,428.00	
07/23/2014	2015	001	1905012876	20207600	067A	4544540000	19.51	LIGHT BULBS
07/23/2014	2015	001	1905012876	20207600	067A	4544540000	238.68	DVD/VHS RECORDER
07/23/2014	2015	001	1905012880	20207600	067A	4544540000	66.09	OFFICE SUPPLIES
07/23/2014	2015	001	1905012887	20207600	067A	4544540000	25.36	OFFICE SUPPLIES
Total Account Number 20207600 OFFICE SUPPLIES							349.64	
07/22/2014	2015	001	1905011811	20227500	067A	4544540000	88.32	RENT/LEASE EQUIPMENT
Total Account Number 20227500 RENT/LEASES EQUIPMENT							88.32	
07/23/2014	2015	001	1905012878	20253100	067A	4544540000	1,401.54	LEGAL SERVICES
Total Account Number 20253100 LEGAL SERVICES							1,401.54	
07/23/2014	2015	001	1905012877	20259100	067A	4544540000	217.50	OTHER PROF SVCS
Total Account Number 20259100 OTHER PROFESSIONAL SERVICES							217.50	
07/24/2014	2015	001	108374186	20292300	067A	4544540000	264.48	Per. 1 - Messenger Services
Total Account Number 20292300 GS MESSENGER SERVICES							264.48	
07/23/2014	2015	001	1905012890	20294300	067A	4544540000	4,312.32	LEASED PROP
Total Account Number 20294300 LEASED PROPERTY USE CHARGESGS							4,312.32	

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION
1112 I Street #100
Sacramento, California 95814
(916) 874-7458

September 3, 2014

TO: Sacramento Local Agency Formation Commission

FROM: Peter Brundage, Executive Officer

RE: Legislative Update

CONTACT: Don Lockhart, AICP, Assistant Executive Officer (916) 874-2937
Don.Lockhart@SacLAFCo.org

RECOMMENDATION

Information only, no action is recommended.

BACKGROUND

The two year legislative session ended on Sunday, August 31, 2014. This report is current as of Friday, August 29. Staff will provide any updates verbally as needed.

This memo is part of the ongoing effort to keep your Commission informed regarding various LAFCo related legislative matters.

An ad-hoc legislative committee appointed by the CALAFCO Board of Directors has identified several bills of interest. CALAFCO has taken a formal position on these bills, as noted.

DISCUSSION

Below are listed the proposed legislation that may be of interest to your Commission.

AB 1521(Fox D) Local government finance: property tax revenue allocations: vehicle license fee (VLF) adjustments.

Introduced: 1/16/2014

Status: 2/6/2014-Referred to Com. on L. GOV.

08/22/14 Senate amendments concurred in. To Engrossing and Enrolling.

[Enrolling occurs when bills are filed with the Governor and resolutions are filed with the Secretary of State, after they have been accepted by both Houses.]

Summary: One-time, permanent shift of approximately \$5 million in property tax revenues in 2014-15 from the Educational Revenue Augmentation Fund (ERAF) in certain counties to cities that have annexed inhabited areas since 2004. The General Fund would generally backfill the reductions from ERAF to replace funding that would otherwise go to schools pursuant to Proposition 98 minimum funding guarantees. The initial \$5 million General Fund backfill payments would increase each year thereafter at the property tax growth rate. To the extent that revisions to the formulas for allocating VLF adjustment amounts removes a disincentive for other cities to annex inhabited territory, the General Fund impacts could increase in the future. This same reallocation has been twice vetoed.

CALAFCO: SUPPORT

AB 1527(Perea D) Public water systems: drinking water.

Introduced: 1/17/2014

Status: 2/6/2014-Referred to Com. on E.S. & T.M.

Location: 2/6/2014-A. E.S. & T.M.

03/17/14 From committee chair, with author's amendments: Amend, and re-refer to Com. on E.S. & T.M. Read second time and amended.

03/18/14 Re-referred to Com. on E.S. & T.M.

08/26/14 Senate amendments concurred in. To Engrossing and Enrolling.

Summary: Requires the State Water Resources Control Board (SWRCB) to provide incentives for the consolidation of public water systems for funding under the Safe Drinking Water State Revolving Fund (SDWSRF) based on a LAFCo MSR.

CALAFCO Comments: **WATCH:** This bill requires funding for construction project feasibility studies to include studies of service delivery alternatives if at least 1 service agency services a disadvantaged community; also requires the DPH to make a determination to include the viability of these service delivery alternatives and to consider LAFCo studies and determinations from the previous 5 years, to consult with LAFCo Executive Officer and consider other applicable local/regional studies related to the delivery of drinking water.

Summary: Would require each county with significant agricultural land resources, as defined, to develop, on or before January 2, 2018, a sustainable farmland strategy. The bill would require the Sustainable Farmland Strategy to include, among other things, a map and inventory of all agriculturally zoned land within the county, a description of the goals, strategies, and related policies and ordinances, to retain agriculturally zoned land where practical and mitigate the loss of agriculturally zoned land to nonagricultural uses or zones, and a page on the county's Internet Web site with the relevant documentation for the goals, strategies, and related policies and ordinances, as specified.

AB 1739 (Dickinson) Groundwater basin management: sustainability.

Current Text: Amended: 4/22/2014 pdf html

Introduced: 2/14/2014

Location: 08/28/14 In Assembly. Concurrence in Senate amendments pending. May be considered on or after August 30 pursuant to Assembly Rule 77.

Summary: Requires, together with SB 1168 (Pavley) of the current legislative session, that in all basins and subbasins designated high and medium priority by the Department of Water Resources (DWR) that a locally-formed groundwater sustainability agency (GSA) adopt a groundwater sustainability plan (GSP) unless the basin or subbasin is adjudicated or otherwise being sustainably managed. Requires adoption of a GSP by January 31, 2020, if the basin or subbasin is in a critical condition of overdraft, or by January 31, 2022, for all other high and medium priority basins or subbasins.

[**SB 1168** requires sustainable groundwater management plans in all groundwater basins the Department of Water Resources (DWR) determines to be of medium or high priority and are experiencing critical conditions of overdraft by January 31, 2020. This bill requires sustainable groundwater management plans for all other medium or high priority basins by January 31, 2022 unless the basin is legally adjudicated or the local agency establishes it is otherwise sustainably managed.]

Mike Singleton
LAFCo Chairman

RECEIVED

SEP 02 2014

SACRAMENTO LOCAL AGENCY
FORMATION COMMISSION

Dear LAFCo members,

I respectfully request that item #5A on the agenda for the September 3, 2014 meeting be continued to the next regular meeting in November.

I would like the opportunity to vote on this item. It is not only important to the LAFCo commission but it is as equally important to the land use we regulate and to the citizens we serve. With no disrespect to the present alternate sitting members at September 3rd meeting, I believe this item should be voted on by LAFCo's regular sitting members at the meeting in November.

At our last regular meeting on August 6, in error, I asked the commission to continue the Public & Alternate Public Member Term Limits to our regular meeting in September. At that time my belief was League of Cities in Los Angeles was in the second week of September. As it turns out the conference is the same week as LAFCo's regular meeting. I apologize for this error.

Thank you for considering my request for a continuance of item #5A, and for your time and service to the commission and the citizens we serve.

Mike Singleton
LAFCo Chairman

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION
1112 I Street, Suite #100
Sacramento, California 95814
(916) 874-6458

September 3, 2014

TO: Sacramento Local Agency Formation Commission

FROM: Mike Singleton, Chairman

RE: Public Member/ Alternate Public Member (M-039):
A. Term Limit Policy

DISCUSSION

This item is before your Commission at the direction provided to staff by the Chairman at the regular meeting of August 6, 2014. Adopted policies are to be followed but may be amended or otherwise modified. The current policy may only be considered by your Commission in open session. The sitting Public Commissioner is recused from this policy discussion.

On **February 2, 2011**, with a unanimous vote of 6-0, (Public Member recused,) the Commission adopted a Policy regarding the future tenure of both the Public Member, and the Alternate Public Member. (Please see the attached February 2, 2011 staff report, and related Meeting Minutes.) At the recommendation of the appointment Sub-Committee, the Commission adopted the following policy:

Public & Alternate Public Member Term Limits

No Public Member, and no Alternate Public Member, appointed by the other six members of the Commission, shall be appointed to serve more than two consecutive terms. A Public Member, or Alternate Public Member, appointed to complete less than one (1) calendar year of an unexpired term shall be eligible to serve up to two consecutive terms in addition to the partial unexpired term.

The Commission provided consideration to the current Public Member at that time of reappointment, by agreeing to waive the new Term Limit Policy to allow for one more four-year term of service.

The current Public Member was initially appointed June 3, 1998, and has served continuously since that appointment. The incumbent Public Member may continue to serve until the new nominations are approved by the Commission.

The terms of both the Public Member and Alternate Public Member end on December 31, 2014. The appointment of the public member and alternate public member must be approved by the Commission. Government Code 56325(d) provides that the vacancies must be approved by the affirmative vote of at least one of the members selected by each of the other appointing authorities. **In other words the Public and Alternate Public Member appointments must be confirmed by at least one county, one city, and one special district representative. (Note: Four votes are necessary to approve any action.)**

Further, pursuant to Government Code 56334. the term of office of each member shall be four years and until the appointment and qualification of his or her successor... Any member may be removed at any time and without cause by the body appointing that member... Any vacancy in the membership of the commission shall be filled for the unexpired term by appointment by the body which originally appointed the member whose office has become vacant.

The Commission Bylaws establish written policies and procedures, adopted pursuant to Government Code 56300. Pursuant to the Bylaws:

RULE 21. Any rule may be altered, amended, or repealed by majority vote of the Commission, except that such alteration, amendment, or repeal shall not affect any pending matter. (Note: The Public & Alternate Public Member appointments are not yet a pending matter before your Commission.)

RULE 22. Any rule may be temporarily suspended by unanimous consent of the Commission.

RULE 24. A majority of the members of the Commission shall constitute a quorum for the transaction of business. No act of the Commission shall be valid unless a majority of the members concur therein. (Four votes are necessary to approve any action. [The Public Member need not vote.]) Less than a quorum may adjourn from time to time until a quorum is present.

Attachments

February 2, 2011 Staff Report
Minutes of the February 2, 2011 meeting
Various recently received public comments regarding this item.

DL:dl

(Public Member Appointment 5A_ M-039 Sept. 2014)

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION
1112 I Street #100
Sacramento, California 95814
(916) 874-6458

February 2, 2011

TO: Sacramento Local Agency Formation Commission

FROM: Public Member Nomination Sub-Committee
(Commissioners Cohn, Peters and Rose)

RE: **REVISED Sub-Committee Recommendation – Commission Adoption of Term Limits for Public Member Positions**

RECOMMENDATION

This report is prepared by staff, at the direction of the Sub-Committee. The Sub-Committee recommends that your Commission adopt the following policy:

No Public Member, and no Alternate Public Member, appointed by the other six members of the Commission, shall be appointed to serve more than two consecutive terms. A Public Member, or Alternate Public Member, appointed to complete less than one (1) calendar year of an unexpired term shall be eligible to serve up to two consecutive terms in addition to the partial unexpired term.

DISCUSSION

The Sub-Committee has met and discussed this matter. The proposed policy is similar to that which is imposed upon Board and Commission appointees of the Sacramento City Council. That policy limits appointees to a maximum of two consecutive terms, as follows: (Please see Attachment A.)

Each of the state's 58 counties has a LAFCo, and each reflects local culture and dynamics. At the direction of the Sub-Committee, staff polled other LAFCOs throughout the state regarding the imposition of term limits on any offices. Of the 58 LAFCOs e-mailed, 17 replied. The majority of responses (15) indicated no term limits in place. The poll results are provided in Attachment B.

987

ATTACHMENT A

Sacramento City Code

2.40.120 Limitation on number of consecutive terms served.

A. No person appointed to any board or commission by the mayor with the concurrence of the city council or by the city council shall be appointed to serve more than two consecutive terms.

B. Subsection A of this section shall not apply:

1. If the appointee is the mayor or a member of the city council;
2. If the appointee is appointed jointly by the mayor or city council and any other appointing authority;
3. To the administration, investment and fiscal management board of the city employee's retirement system.

C. A member appointed to complete seventy-five (75) percent or more of an unexpired term shall be eligible to serve up to two consecutive terms; the unexpired term will be considered as the first full term of the two consecutive full terms.

A member appointed to complete less than seventy-five (75) percent of an unexpired term shall be eligible to serve up to two full consecutive terms in addition to the partial unexpired term.

D. If an ordinance creating a board or commission specifies a more restrictive limitation on length of service than is set forth in this section, the more restrictive provision shall apply. If an ordinance creating a board or commission is less restrictive, the two-term limitation of this section shall apply.

E. A person shall be eligible for reappointment to a board or commission two years after the last date the member served on the board or commission. (Ord. 2002-033 § 1; prior code § 60.04.017)

ATTACHMENT B

The following term limits are imposed by various other LAFCOs:

Santa Barbara LAFCo: "It is the intent of the ...members that the position of Public Member be rotated on a regular basis to allow qualified members of the community to serve on the Commission." The intent is that an individual not hold two consecutive terms.

Contra Costa LAFCo: Re-appointment of a Public Member without public announcement of vacancy is limited to two consecutive terms.

Ventura LAFCo: Neither the Public Member; nor the Alternate Public Member, may serve more than one term consecutively. However, the Member may "rotate" among the two positions, and is eligible for re-appointment to the previous position upon expiration of the term. (telephone communication DL 1/28.11)

Sacramento Commission Policies and Guidelines do not explicitly address the matter of term limits. The Public and Alternate Public Member are currently appointed pursuant to the following Sacramento Commission adopted Guidelines:

IV. A(3) Public Members

There is one regular and one alternate, public member representing the general public. The public members are appointed by, and serve at the pleasure of, the regular city, county, and special district members...

The public member and alternate serve a four year term...

The manner of recruiting and selecting the public member is a policy decision for the regular city, county, and special district members...





MINUTES OF THE MEETING OF
Wednesday February 2, 2011

The Sacramento Local Agency Formation Commission met the first day of December 2010, at 5:30 P.M. in Board Chambers of the Sacramento County Administration Center, 700 H Street, Sacramento, California 95814.

PRESENT:

Commissioners:

Christopher Tooker, Chair
Gay Jones, Vice Chair
Linda Budge
Steve Cohn
Susan Peters
Charles Rose
Jimmie Yee

Staff:

Peter Brundage, Executive Officer
Donald Lockhart, Assistant Executive Officer
Diane Thorpe, Commission Clerk
Nancy Miller, Commission Counsel

PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA

Duane Anderson, Chair of Rio Linda Recreation and Park District, asked if there is a timeline for the Panhandle project.

Peter Brundage responded that the pending application is on hold. LAFCo is awaiting further notice from the City of Sacramento.

CONSENT CALENDAR

1. Approve the Meeting Minutes of
 - a. December 1, 2010
 - b. January 19, 2011 (Special Meeting)
2. Claims dated thru January 26, 2011
3. Monthly Budget Report
4. Legislation Status Report
5. North Highlands Recreation And Park District Final MSR (CEQA Exempt) (LAFCo 02-10)
Motion: To approve the Consent Calendar
Moved: Commissioner Rose
Second: Commissioner Peters
Passed: Unanimous

BUSINESS ITEMS

6. Rio Linda/Elverta Community Water District (RLECWD) Municipal Service Review (MSR) - Report Back (LAFCo 07-10)
Motion: To approve recommendations and direct Commission Chair and Executive Officer to meet with the California State Department of Public Health.
Moved: Commissioner Peters
Second: Commissioner Cohn
Passed: Unanimous

7. Carmichael Water District Draft MSR (LAFC 08-10)
Direct Staff to circulate for Public review

PUBLIC HEARINGS

8. Public and Alternate Public Member Appointment
Motion: To confirm Commission appointment of Christopher Tooker as Public Member and John Messner as Alternate Public Member
Moved: Commissioner Budge
Second: Commissioner Rose
Recuse: Tooker
Passed: Unanimous
9. Proposed Term Limits for Public and Alternate Public Members
Motion: To adopt a term limits of a maximum of 2 consecutive terms, for both Public Member and Alternate Public Member, effective after current appointments made February 2011.
Moved: Commissioner Budge
Second: Commissioner Cohn
Recuse: Tooker
Passed: Unanimous
10. Special District Risk Management Authority (SDRMA) Notification of Call for Nominations -
2011 Election SDRMA Board of Directors
No Action

REPORTS/QUESTIONS/ANNOUNCEMENTS

None

The meeting adjourned at 7:48 P.M.

Respectfully submitted,

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

Diane Thorpe
Commission Clerk



717 K Street, Suite 529
Sacramento, Ca. 95814
916-447-4956
www.swainsonshawk.org

August 28, 2014

Chair and Members
Local Agency Formation Commission
1112 I Street, Suite 100
Sacramento, CA 95814

Agenda for September 3, 2014
Item 5

Dear Mr. Chairman and Members:

We urge you to rescind the current policy limiting the terms of the public member appointed by the LAFCo board. The public deserves to be represented on LAFCo by the most qualified applicant available. The current policy arbitrarily excludes qualified candidates because of past service.

Please vote to return to an open process for recruiting and considering candidates for LAFCo service.

Sincerely,

Jude Lamare, President, Friends of the Swainson's Hawk
swainsonshawk@sbcglobal.net

Bill Davis
P. O. Box 215565
3566 Larchmont Square Lane
Sacramento, California 95821

Telephone: (916) 397-9068

e-mail: zbilldavis@comcast.net

August 28, 2014

Sacramento Local Agency Formation Commission
1112 "I" Street, Suite 100
Sacramento, CA 95814

Via Email

SUBJECT: Agenda Item 5 - Your Meeting of September 3, 2014
Public Member/Alternate Public Member

Dear LAFCo Commission Members:

Your Commission appears to be scheduled to consider two matters: (a) continuation of the existing Term Limit Policy for the Public Member/Alternate Public Member appointed by your Commission and (b) Initiation of the Nomination Process and a schedule for appointing the Public Member/Alternate Public Member. I appreciated the opportunity to address these matters at your September 3, 2014 meeting and continue to appreciate the opportunity to provide these comments and recommendations for your consideration.

As I stated at your meeting last month, I am opposed to continuing the existing Term Limit Policy for the Public Member/Alternate Public Member. First, based upon information available to me, other LAFCo Commissioners are NOT subject to term limits. Therefore limiting the tenure of the Public Member/Alternate Public Member is not consistent with the rules governing other LAFCo Commissioners. Second, the existing Term Limit Policy is arbitrary and precludes the incumbent(s) from reapplying for appointment by your Commission.

The incumbent Public Member, Mr. Chris Tooker has performed the duties of a LAFCo Commissioner in a way that I believe exceeds the standards of the position. By his actions on the Commission, Mr. Tooker has demonstrated that he is thoroughly familiar with LAFCo law and the intricacies of LAFCo policies and procedures. It is outrageous if he is precluded from applying for reappointment as the Public Member because of an ill conceived policy that is not applicable to all LAFCo Commissioners.

Accordingly, your Commission is urged to rescind the existing Term Limit Policy for the Public Member/Alternate Public Member so that ALL qualified candidates may apply for appointment.

In closing, I would point out that the Public Member/Alternate Member is appointed by your Commission. It would seem, therefore, that if the Public Member/Alternate Member was deemed to not be performing the duties of the position, the Commission, as the appointing power, could initiate proceedings to remove or not reappoint the person.

Thank you for your kind consideration of my comments and recommendations.

Sincerely,

Original signed by:

Bill Davis

August 27, 2014

Sacramento Local Agency Formation Commission
1112 "I" Street, Suite 100
Sacramento, CA 95814

via E-mail

**SUBJECT: - LAFCO Meeting of September 3, 2014: Agenda Item 5
Public Member/Alternate Public Member**

Dear LAFCO Commission Members:

Your Commission appears to have scheduled for consideration two matters: (a) Continuation of the existing Term Limit Policy for the Public Member/ Alternate Public Member appointed by your Commission and (b) Initiation of the Nomination Process and a schedule for appointing the Public Member/ Alternate Public Member.

I recommend terminating the Term Limit Policy for the Public Member/ Alternate Public Member. Other LAFCO Commissioners are NOT subject to these term limits, thus limiting the tenure of the Public Member/ Alternate Public Member is not consistent with the rules governing other LAFCO Commissioners. In addition, the existing Term Limit Policy is arbitrary and precludes the incumbent(s) from reapplying for appointment by your Commission.

The incumbent Public Member, Mr. Chris Tooker has performed his duties as a LAFCO Commissioner in an exemplary way. Based on his Commission actions, Mr. Tooker has demonstrated that he is thoroughly familiar with LAFCO law and LAFCO policies and procedures. It is inappropriate if he is precluded from applying for reappointment due to a poorly conceived policy not applicable to ALL LAFCO Commissioners.

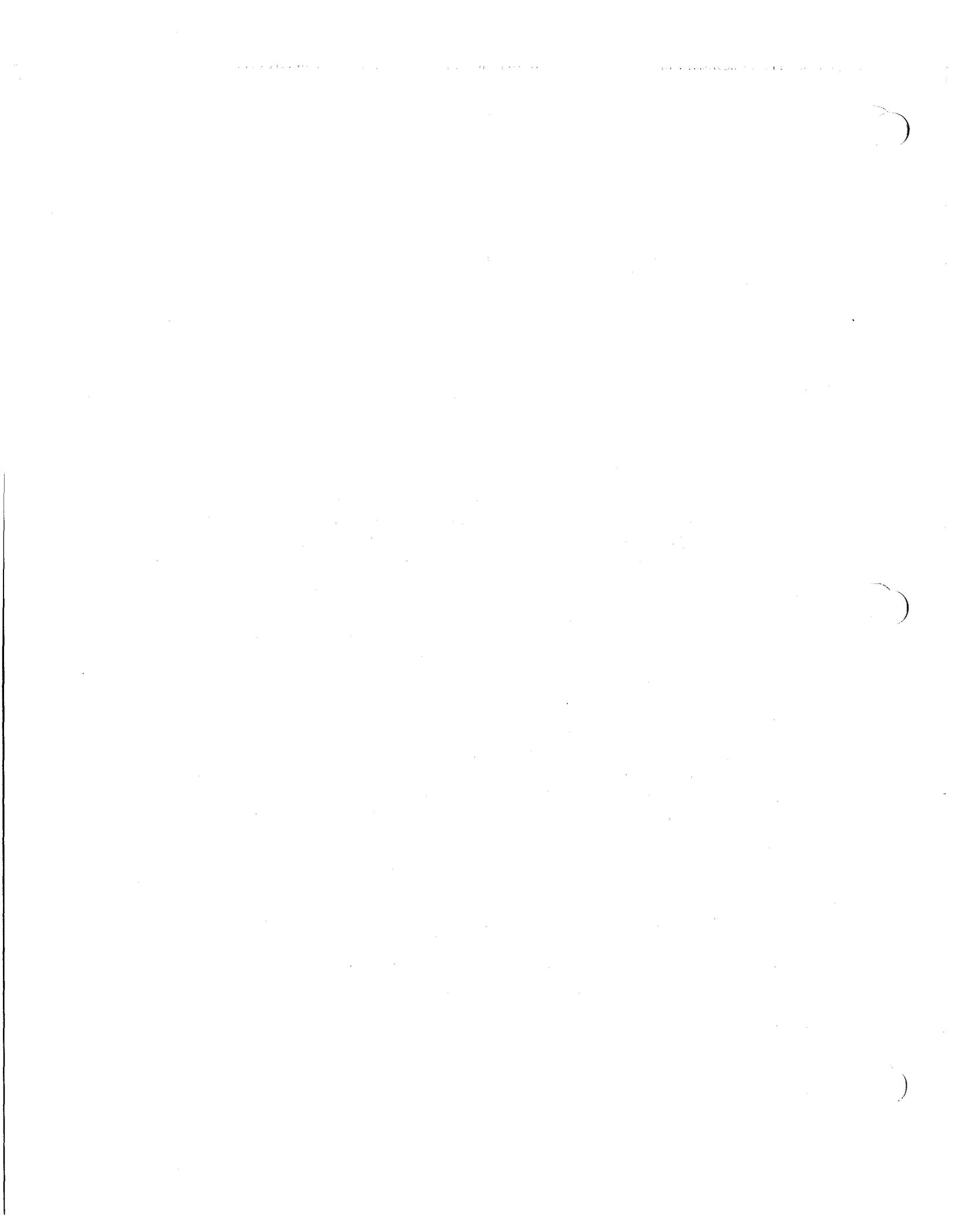
I am suggesting that LAFCO rescind the existing Term Limit Policy for the Public Member/ Alternate Public Member so that ALL qualified candidates may apply for appointment.

Based on LAFCO policy, it appears that if the Public Member/ Alternate Member was deemed to not be performing the duties of the position, the Commission, as the appointing power, could initiate proceedings to remove or not reappoint the person.

Thank you for taking my comments into consideration.

Very truly yours,

Warren V. Truitt





717 K Street, Suite 529
Sacramento, Ca. 95814
916-447-4956
www.swainsonshawk.org

August 28, 2014

Chair and Members
Local Agency Formation Commission
1112 I Street, Suite 100
Sacramento, CA 95814

Agenda for September 3, 2014
Item 5

Dear Mr. Chairman and Members:

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Please vote to return to an open process for recruiting and considering candidates for LAFCo service.

Sincerely,

Jude Lamare, President, Friends of the Swainson's Hawk
swainsonshawk@sbcglobal.net

Bill Davis
P. O. Box 215565
3566 Larchmont Square Lane
Sacramento, California 95821

Telephone: (916) 397-9068

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August 28, 2014

Sacramento Local Agency Formation Commission
1112 "I" Street, Suite 100
Sacramento, CA 95814

Via Email

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Public Member/Alternate Public Member

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Thank you for your kind consideration of my comments and recommendations.

Sincerely,

Original signed by:

Bill Davis

August 27, 2014

Sacramento Local Agency Formation Commission
1112 "I" Street, Suite 100
Sacramento, CA 95814

via E-mail

**SUBJECT: - LAFCO Meeting of September 3, 2014: Agenda Item 5
Public Member/Alternate Public Member**

Dear LAFCO Commission Members:

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I am suggesting that LAFCO rescind the existing Term Limit Policy for the Public Member/Alternate Public Member so that ALL qualified candidates may apply for appointment.

Based on LAFCO policy, it appears that if the Public Member/Alternate Member was deemed to not be performing the duties of the position, the Commission, as the appointing power, could initiate proceedings to remove or not reappoint the person.

Thank you for taking my comments into consideration.

Very truly yours,

Warren V. Truitt

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION
1112 I Street, Suite #100
Sacramento, California 95814
(916) 874-6458

September 3, 2014

TO: Sacramento Local Agency Formation Commission

FROM: Peter Brundage, Executive Officer

RE: Public Member/ Alternate Public Member
B. Nomination Process and Schedule

CONTACT: Donald J. Lockhart AICP, Assistant Executive Officer
Donald.Lockhart@SacLAFCo.org (916) 874-2937

RECOMENDATION

1. Your Commission may open the Nomination Period, and appoint a Nomination Sub-Committee to consider, and recommend, candidates for appointment of the Public Member and Alternate Public Member for the expiring terms for Commission approval.
2. Approve the attached Public Notice to fill vacancies for the Public and Alternate Public seat.
3. Direct the Executive Officer to solicit nominations subject to the following procedure.
 - a. Advertise the position of Public Member and Alternate Public Member as open positions on the Commission, as set forth in Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Act).
 - b. Direct applicants to forward a letter of application and resume to the Commission Clerk by **October 3, 2014**.
 - c. The Nomination Sub-Committee reviews qualifications and selects candidates to be interviewed, as necessary.
 - d. The Nomination Sub-Committee makes a recommendation to the Commission to fill the vacancies.

- e. Commission approves or denies the Nomination Sub-Committees recommendations to fill vacant seats.

DISCUSSION

The terms of both the Public Member and Alternate Public Member end on December 31, 2014. The appointment of the public member and alternate public member must be approved by the Commission.

Government Code 56325(d) provides that the vacancies must be approved by the affirmative vote of at least one of the members selected by each of the other appointing authorities. **In other words the Public and Alternate Public Member appointments must be confirmed by at least one county, one city, and one special district representative. (Note: Four votes are necessary to approve any action.)**

Further, pursuant to Government Code 56334. the term of office of each member shall be four years and until the appointment and qualification of his or her successor... Any member may be removed at any time and without cause by the body appointing that member... Any vacancy in the membership of the commission shall be filled for the unexpired term by appointment by the body which originally appointed the member whose office has become vacant.

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

Respectfully Submitted,

Peter Brundage
Executive Officer

Attachments

DL:dl
(Public Member Appointment 5B_ M-039 Sept. 2014)

PUBLIC NOTICE

VACANCY OF PUBLIC MEMBER AND ALTERNATE PUBLIC MEMBER POSITIONS
ON THE SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

NOTICE is hereby given that on January 1, 2015, vacancies will exist for the two positions which represent the public at large, the Public Member Commissioner and the Alternate Public Member, on the Sacramento Local Agency Formation Commission (LAFCo). The Commission hereby solicits applications of interested persons for each of these positions. A copy of the Application may be downloaded from the LAFCo website (www.saclafco.org) or obtained by calling Diane Thorpe, LAFCo Commission Clerk, at 874-6458.

Applications must be received no later than 4:00 P.M. on October 3, 2014.

The Commission appoints both the public member Commissioner and the Alternate Public Member Commissioner on the Sacramento Local Agency Formation Commission. The term of office is four years, beginning January 1, 2015 and ending December 30, 2019. **The prospective candidate may not be associated with, nor employed by, the County of Sacramento, any city government of any city within the County of Sacramento, nor any special district located within the County of Sacramento.**

LAFCo is a state-mandated, regulatory body responsible for the discouragement of urban sprawl and the encouragement of the orderly formation and development of local governmental agencies based upon local conditions. The Commission hears incorporation proposals, proposals for city and special district boundary changes, i.e., annexations, detachments, reorganizations, consolidations, and mergers and amendments to Sphere of Influence proposals.

LAFCo is composed of seven Commissioner Members and five Alternate Commissioner Members. The composition of the Commission consists of the following classes: two members are members of the Sacramento County Board of Supervisors; two members are selected by the independent Special Districts located within the County of Sacramento; one member, appointed by the Mayor, serves on the City Council of the City of Sacramento; one member, appointed by the City Selection Committee, is a member of a City Council other than the City of Sacramento, located within the County of Sacramento; and one Public Member is appointed by the Commission from applications submitted upon the announcement of vacancy.

The Alternate Commissioner sits as a voting Commissioner for the regular member when he/she is unable to attend. The Commission meets for approximately one to three hours on the first Wednesday of each month at 5:30 P.M. in the Board of Supervisors' Chambers of the Sacramento County Administration Center, 700 H Street, Sacramento. Special meetings are called from time to time. A stipend of \$100 per meeting is paid for meeting attendance.

Anyone interested in submitting an application for either the Public Member position or the Alternate Public Member position should forward a completed copy of the application as soon as possible. **Applications must be received no later than 4:00 P.M. on October 3, 2014.** A person may apply for each of the two distinctly separate positions; a separate application form will be required for each position. Forward applications to:

Diane Thorpe, Commission Clerk
SACRAMENTO LOCAL AGENCY FORMATION COMMISSION
1112 I Street, Suite 100
Sacramento, CA 95814
commissionclerk@saclafco.org

The Commission has named a subcommittee to review all applications and conduct interviews (if necessary). Commission action for the appointment of these two offices will occur at the meeting of November 5, 2014. If you have questions, please call the Commission Clerk at (916) 874-6458.

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION
1112 I Street #100
Sacramento, California 94814
(916) 874-6458

September 3, 2014

TO: Sacramento Local Agency Formation Commission

FROM: Peter Brundage, Executive Officer

RE: **FINAL COURTLAND FIRE PROTECTION DISTRICT MUNICIPAL SERVICE REVIEW AND SPHERE OF INFLUENCE UPDATE (08-14)**

CONTACT: Donald J. Lockhart AICP, Assistant Executive Officer
Donald.Lockhart@SacLAFCo.org 874-2937

RECOMMENDATION

Staff recommends that the Sacramento Local Agency Formation Commission accept the Final Municipal Service Review and Sphere of Influence Update for the Courtland Fire Protection District.

The Final Municipal Service Review (MSR) for the Courtland Fire Protection District and Sphere of Influence Update has been circulated for public review and comment for 30 days.

The Final MSR is the result of collaboration with the Courtland FPD Administration. Your staff would like to recognize the CFPD for their ongoing assistance.

DISCUSSION

The Draft MSR included a draft budget work sheet proposing that the CFPD Board establish a ten year set-aside account for equipment management, and begin a long term equipment replacement program. However, at the regular meeting on August 13, the Board voted to pursue alternative means of funding, yet to be determined.

MUNICIPAL SERVICE REVIEW

The Final Municipal Service Review (MSR) makes the following determinations:

- The Courtland Fire Protection District is an effective fire district as it relates to emergency responses related to fire, medical aid and other critical services. The Courtland Fire Protection District serves a rural population effectively and efficiently.

- Regarding growth and population projections for the affected area, the Commission determines that the Courtland Fire Protection District is capable of providing service that includes the growth and population projections for the affected territory for the next five years.
- Regarding infrastructure needs or deficiencies, the Commission determines that the Courtland Fire Protection District currently has no immediate unmet infrastructure needs or existing deficiencies at the current levels of coverage and service response.
- Regarding financing constraints and opportunities, the Commission determines that the Courtland Fire Protection District has no serious financing constraints at this time. Regarding cost avoidance opportunities, the Commission determines that the District uses its best efforts to take advantage of all reasonable cost avoidance and grant funding opportunities.
- Regarding opportunities for rate restructuring, the Commission determines that the District's Tax Rate Area method of financing is reasonable for providing emergency services. The District is a non-enterprise entity which does not charge fees for services, e.g., plan check and inspection fees for new development, due to the limited level of activity.
- Regarding opportunities for shared facilities, the Commission determines that the District shares facilities with other agencies and continually reviews new opportunities to do so. The District participates with the Sacramento Fire/ EMS Communication Center.
- Regarding government structure options, including advantages and disadvantages of consolidation or reorganization of service providers, the Commission determines that the District currently provides services primarily to a clearly defined geographic area which is primarily rural and agricultural in nature.
- Regarding evaluation of management efficiencies, the Commission determines the District operates with a high degree of efficiency and professional cooperation with the community and other private/ public agencies. This cooperation is exemplified by the active participation in the quarterly South County Chiefs meetings.
- Regarding local accountability and governance, the Commission determines that the District's Board of Directors represents an adequate level of Special District accountability and governance. The District is an independent District governed by a three member Board of Directors elected at-large from the service territory.

FINAL
MUNICIPAL SERVICE REVIEW

And

SPHERE OF INFLUENCE UPDATE

Courtland Fire Protection District

September 3, 2014

LAFC #08-14

Prepared By:

Sacramento Local Agency Formation Commission
112 I Street, Suite #100
Sacramento, California 95814
(916) 874-6458
FAX: (916) 874-2939

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

COMMISSIONERS

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Gay Jones, Special District Member

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**CORTESE -KNOX -HERTZBERG
LOCAL GOVERNMENT REORGANIZATION ACT OF 2000**

Introduction

The Cortese-Knox-Hertzberg Local Government Reorganization (CKH) Act of 2000 requires that each Local Agency Formation Commission (LAFCo) prepare a Municipal Service Review and Spheres of Influence Updates for all cities and independent special districts within its jurisdiction.

A *Sphere of Influence* is defined by Government Code 56425 as:

A plan for the probable physical boundary and service area of a local agency or municipality.

A *Municipal Service Review* is defined by Government Code Section 56430 as: A means of identifying and evaluating public services.

A Municipal Service Review may be conducted prior to, or in conjunction with, the update of a Sphere of Influence, as necessary.

MUNICIPAL SERVICE REVIEW

Purpose

The Municipal Service Review is intended to provide adequate information for the Commission to make decisions related to both current Spheres of Influence (SOI) and SOI Amendments to determine logical service providers and boundaries, to initiate additional studies in the event that the Commission determines that adequate services are not being provided.

In addition to MSR's, annexations, reorganizations, consolidations, and incorporations require detailed master service plans, fiscal analysis and environmental analysis and other special studies as may be required for these types of action.

Requirements

The Commission shall include a written statement of its determinations with respect to each of the following:

- Growth and population projections for the affected area.
- Present and planned capacity of public facilities and adequacy of public services, including infrastructure needs or deficiencies.
- Financial ability of agencies to provide services.

- Status of, and opportunities for, shared facilities.
- Accountability for community service needs, including governmental structure and operational efficiencies.
- Any other matter related to effective or efficient service delivery, as required by Commission policy.

SPHERE OF INFLUENCE

Purpose

In order to carry out its purposes and responsibilities for planning and shaping logical and orderly development as well as the coordination of local governmental agencies so as to most advantageously provide for the present and future needs of the County and its communities, the Sacramento Local Agency Formation Commission must develop and determine the Sphere of Influence of each local governmental agency within the County.

Requirements

When adopting, amending or updating a Sphere of Influence, the Commission shall, according to Government Code, do all of the following:

- Require districts to file written statements specifying the functions or classes of services provided.
- Establish the nature, location and extent of any functions or classes of services provided by the districts.

In determining the Sphere of Influence of each local agency, the Commission shall consider and prepare determinations with respect to each of the following:

- The present and planned land uses in the area, including agricultural and open space lands.
- The present and probable need for public facilities and services in the area.
- The present capacity of public facilities and adequacy of public services that the agency provides, or is authorized to provide.
- The existence of any social or economic communities of interest in the area if the Commission determines they are relevant.

OVERVIEW

Introduction

Sacramento County has an estimated population of approximately 1.4 million people. Public and municipal services are provided by the County, cities, and special districts. The local government structure in Sacramento County is somewhat unique because a significant amount of development has occurred in the unincorporated area from 1950 to the present. Consequently, municipal services to the unincorporated areas are primarily provided by the County, and/or dependent and independent Special Districts. During the past 15 years there have been three incorporations of urbanized areas: City of Citrus Heights, City of Elk Grove, and the City of Rancho Cordova. For the most part, the new cities continue to use the county and special districts for some municipal service providers. Only the Cities of Sacramento, Folsom and Galt (except fire and emergency services) provide the full array of municipal services.

Most of the fire districts in Sacramento County were formed during the 1940's. However, Galt, Elk Grove, Natomas, Rancho Cordova, and Rio Linda can trace establishment back to the 1920's. With the exception of the town of Freeport, fire and emergency services are provided either by cities or special districts for the entire county. Note: The Town of Freeport receives fire service primarily from the City of Sacramento, however, it does not lie within either a city or fire protection district boundary.

FIRE DISTRICTS

Fire protection is an indispensable municipal service with which all areas in the County, regardless of their rural or urban nature, should be provided. Fire service is provided in the County of Sacramento by the Cities of Folsom and Sacramento, and eleven fire protection districts. The Board of Supervisors governs one district: Natomas Fire Protection District, ex officio. The other districts (which include the Cosumnes Community Services District) are independent special districts and are governed by elected Boards of Directors. There is one remaining area in the County that is not within any organized fire protection agency (see map). It contains the unincorporated community of Freeport. In addition to the eleven districts and two municipalities, Folsom State Prison provides fire protection services within Folsom State Prison and does not provide public protection. Finally, Sacramento International Airport provides rescue and fire support but does not provide emergency medical services.

Fire districts are formed and regulated pursuant to the Health and Safety Code, Section 13801 et seq. The enabling legislation authorizes fire districts to provide fire protection and ambulance and rescue services.

Seventy years ago, when the incorporated area was significantly less urbanized than it is today, fire protection was provided strictly on a volunteer basis. By 1940, increases in population and its attendant growth in fire and fire-related problems, created a need for more organized and widespread fire protection. Thus, the fire district system began to develop in the unincorporated area and professional fire fighting forces became full-time necessity. Districts developed from 1921 (Galt) through 1951 (North Highlands). However, in the more rural south County and Delta, the fire service remains largely staffed by volunteers. This is the case with Courtland FPD.

At the time of formation, fire districts normally encompassed the general area associated with each suburban or rural community. With the post-World War II rise in population and attendant

development, the old central establishments in these communities frequently gave way to large shopping centers. The old, large, rural parcels in the unincorporated areas became new housing tracts, while county roads became freeways or other major thoroughfares. New developments did not follow district boundaries.

Numerous attempts toward reorganizing the historical fire district formation have been made in the past. Such endeavors include studies conducted by the Spink Corporation (1968-69), Fire Service Area Study Committee (1970-72), Sacramento Local Agency Formation Commission (1977), and the Local Government Reorganization Commission (1979-81).

As a result of these studies, several political consolidations occurred: Alta Mesa-Wilton (1980); Arden-Carmichael (1983); Arden and Carmichael as American River (1983); North Highlands- Citrus Heights (1984); American River-Arcade (1986); Rio Linda and Elverta (1987); Citrus Heights and Rancho Cordova as Sacramento County (1989); Rio Linda-Elverta with American River (1990); Sloughhouse with American River (1990); Fair Oaks with Sacramento County (1993); Florin with American River (1997); American River with Sacramento County to form Sacramento Metropolitan Fire District (2000); Fruitridge with Pacific to form Fruitridge Pacific Fire Protection District (2006); Elk Grove Community Services District with Galt Fire Protection District to form Cosumnes Community Services District (2006).

General Background

Fire Districts are formed and regulated pursuant to the California State Health and Safety Code, Section 13801, et. seq. The enabling legislation authorizes fire districts to provide fire protection, ambulance and rescue services. Fire districts in Sacramento County can be described as belonging to two broad categories: rural and urban. The definitions of rural and urban used here are developed in light of planning and zoning parameters, and in recognition of the development forces that have and are occurring in Sacramento County. The rural fire districts are generally found in the southern portion of the County and within the area known as the "Northwest Territories" located north of the City of Sacramento. Except for the unincorporated town of Freeport, fire districts serve the entire County.

Uniform Fire Code

In July of 1972 the Sacramento County Board of Supervisors adopted a Uniform Fire Code. This ordinance provides that one fire code will be used for all fire agencies within the County. This code replaced and improved the various individual district codes that govern conditions hazardous to life and property from fire and explosion. The Uniform Fire Code does not standardize the operations of fire districts countywide, but it does speak to what the public can do with regard to inflammable/explosive material. State law requires that public buildings be inspected yearly for fire safety. Each district is responsible for inspection procedures, and these vary from district to district. Fire prevention in all districts is handled as an educational basis.

Communication

The Sacramento Regional Fire/EMS Communications Center (SRFECC) provides fire and emergency medical dispatch services to the Sacramento region. The SRFECC is a Joint Powers Authority (JPA) that is managed by the following fire agencies: Cosumnes Community Services District, Folsom Fire

Department, Sacramento Fire Department, and Sacramento Metropolitan Fire District. For more information, please visit the following website: <http://www.srfecc.ca.gov/>

Agency Cooperation-Mutual Aid and Automatic Response

All fire protection districts and city fire departments within Sacramento County have mutual aid and response agreements. When a call for service is received, the nearest available response unit is dispatched regardless of jurisdictional boundary.

ISO Rating

The Insurance Service Office (ISO) is used to rate a fire district's ability to defend against major fires that might occur in the area it serves. The ISO rating procedure evaluates three principal features of fire protection as well as their weight of importance: water supply (40%), fire department staffing (50%), and communications (10%). The ISO devised a system that insurance companies use to compute fire insurance coverage and rates. The rating classes are numbered 1 through 10; the highest number represents the least protection with the highest fire insurance premium rates.

Some of the factors which are considered in the establishment of fire rating zones are: water supply, building codes and structural conditions of buildings, the distance of structures from the nearest fire station, the type of equipment and number of firefighters available at the station, and factors and distances between residences and local street access circulation.

When two numbers are included in an ISO rating, the first number refers to the rating for "watered" areas (areas with a water distribution system and hydrant system,) while the second number refers to "unwatered" areas. In rural areas of Sacramento County, ISO ratings are found to be higher e.g. 9, while urban districts are rated in a range running from 2 to 6 for watered areas.

Finances

Independent special districts that provide fire protection and emergency medical services are funded primarily from property taxes and they are considered a non-enterprise district. City fire departments are typically funded by the city's General Fund that includes both property taxes, sales taxes, and a variety of other revenue sources.

The passage of Proposition 13 put a lid on the amount of revenues that non-enterprise districts could raise to finance needed services. Proposition 13 limited property taxes to one (1) percent of the assessed value. This one (1) percent is allocated to the county, cities, special districts, and school districts based on the districts share of revenue it received just prior to the adoption of

Proposition 13. This change removed the discretionary authority of special districts to raise tax rates to generate additional revenues for both on-going and new programs to increase service levels, or for that matter to keep up with inflation.

District Summary Profile

Agency: Courtland Fire Protection District

Address: 154 Magnolia Ave
PO Box 163
Courtland, CA 95615

Facility Locations: Station 91 - 154 Magnolia Ave, Courtland
Station 92 - 1125 Hood Franklin Road, Hood

Website: www.courtlandfire.com

Telephone: (916) 775-1210

Administrator Name: Chief David Welch

Name of Contact: David Welch

Contacts email address: chiefdave9101@live.com

Services Provided: Fire Suppression and emergency medical response

Number of Employees: 24 Volunteers

Agency Size: 33 Square Miles

Agency Population: Estimated at 2500 Residents

Introduction

Background Info

The Courtland Fire Protection District was founded in 1941 to provide fire protection to the town of Courtland and the surrounding community. It eventually took over emergency medical services in the district as well. After merging with the Hood Fire Department, its territory expanded north to protect the community of Hood and its surrounding farmland.

Setting

The Courtland Fire Protection District is located on the western edge of Sacramento County, situated along and around the Sacramento River as well as the northern third of Grand Island and the entirety of Sutter Island and Randall Island. It consists almost entirely of rural farmland, as well as the unincorporated communities of Courtland and Hood.

The Courtland Fire Protection District covers territory bounded to the west by Yolo County and the Clarksburg Fire Department. Our northern border ends just south of the Freeport Bridge and the Sacramento City Fire Department service area southerly boundary. (Note: The Town of Freeport receives fire service primarily from the City of Sacramento, however, it does not lie within either a city or fire protection district boundary.) The Walnut Grove Fire Department marks our southern border, and the Cosumnes CSD Fire Department marks our eastern border just west of Interstate 5.

Management and Staffing Structure

The District employs 24 Volunteer Firefighters and a single Volunteer Chief. The District pays its employees on a per call basis and has no salaried positions. Our organizational structure consists of a 3 member Board of Directors who appoints a Chief, who is entrusted with the appointment of Officers and employing of Firefighters. This structure and pay system is similar to the surrounding rural Fire Departments.

LAFCo DETERMINATION

The Courtland Fire Protection District is an effective fire district as it relates to emergency responses related to fire, medical aid and other critical services. The Courtland Fire Protection District serves a rural population effectively and efficiently.

Growth and Population Projections

The level of demand on the District for services is acceptable with current equipment and manpower. Our last financial year saw a call volume of 158 calls, or less than one call for every two days. Our District has previously been able to successfully manage multiple incidents in a single day, as well as up to two incidents at a time. Our projected demand for services anticipates minimal increases, due to stagnant population growth, but our capability could handle a 100% increase to up to 1 call a day. There have been occasions with multiple calls at each end of district with no issues on responding and taking care of the emergencies that have arisen. The CFPD has also responded on many occasions to mutual aid requests from other districts with more than adequate manpower and equipment and while maintaining an adequate resource reserve to cover the district.

The District population is expected to remain statistically stable for the foreseeable future. The only future growth we anticipate is based in industry, through the possible implementation of the BDCP Water Conveyance.

As currently proposed, the BGCP would bring construction to the district 24 hours a day with traffic quadrupling the amount of trucks and service vehicles. We have a plan with the finance director of this project to include financing our district to allow for a full/part time department in the event of project approval. Then the state would be allocating funding for payroll and equipment needed for the project. More immediate is the construction of a wine tasting venue and several breweries that could bring in tourism, but few permanent residents. At times our residential population grows with the seasonal farm jobs increasing the number from around 2500 to around 4000.

LAFCo DETERMINATION

Regarding growth and population projections for the affected area, the Commission determines that the Courtland Fire Protection District is capable of providing service that includes the growth and population projections for the affected territory for the next five years.

Facilities and Programs

Facilities

Station 91 - 154 Magnolia Ave, Courtland
2 Type II Engines
1 Patrol /Grass Engine
Diesel and Gasoline Fuel Pumps

Station 92 - 1125 Hood Franklin Road, Hood
1 Type II Engine
1 Water Tender
1 Squad Truck

Capacity of Present and Planned Public Facilities

The District's present service capacity is adequate for the region it covers, as response times fit within National Fire Protection Association (NFPA) 1720 compliance. This widely recognized industry standard specifies requirements for effective and efficient organization and deployment of fire suppression operations, emergency medical operations and special operations to the public by both volunteer and combination fire departments to protect citizens, property and the occupational safety and health of the fire service personnel. Provisions cover functions and objectives of fire department emergency service delivery, response capabilities and resources, including staffing levels, response times, and levels of service. General criteria for managing resources and systems, such as health and safety, incident management, training, communications and pre-incident planning are also included.]

The District is capable of responding to up one to two calls a day without any difficulty. The majority of the District is rural farmland and is expected to remain so in the foreseeable future. Minor commercial growth is expected within the next five years which should not stress the District's current capabilities.

Based on the projected population growth in the District, our facilities and services should remain adequate for the future.

Infrastructure Needs or Deficiencies

The District conducts weekly inspections of all equipment and facilities in its jurisdiction to maintain quality and identify equipment in need of replacement or repair. The District currently has no areas of deferred maintenance as equipment is either repaired immediately or as soon as necessary parts are available. Most of these repairs are handled in house or are donated by local mechanics.

Infrastructure and equipment is maintained to extend useful service-life for as long as possible. Any replacement equipment or infrastructure is financed through Grant funding or donations, supplemented by District tax revenue only when necessary.

Currently there are no deficiencies that have resulted in any violations. One engine is partially open cab, and can therefore not field a full complement of firefighters and will need to be replaced. However, these seats are not used for safety reasons. Similarly, one of our stations requires new bathrooms to become ADA compliant, the labor of which will be handled in house.

Programs

Fire Safety programs are carried out at the local elementary school at the beginning of every school year aimed at teaching children about fire safety. The District also takes part in an activity day at the school to enforce fire safety and to talk about the fire service. These two programs cover the entire school, up to several hundred kids.

LAFCo DETERMINATION

Regarding infrastructure needs or deficiencies, the Commission determines that the Courtland Fire Protection District currently has no immediate unmet infrastructure needs or existing deficiencies at the current levels of coverage and service response.

Financial Information

Revenue

The vast majority of our revenue comes from property taxes. Donations are occasionally garnered from the population. We average between \$100,000 and \$120,000 in yearly income, and the property tax rate is on average 8.16%. We do not charge associated fees for our services or inspections, so our budget relies heavily on property taxes. State Proposition 13 severely impacts our main source of income in that it limits property taxes on our main tax base; family farms that have remained with the same families for generations. As such, we rely heavily on grants for major purchases. Another option at our disposal is a Special Assessment, which should add several tens of thousands of dollars to our budgets every year.

Expenditures

Our service levels compared to other local fire departments are similar relative to our call volumes. Our assets and equipment consist of 3 type II Fire Engines, a Water Tender, a Rescue Squad and a Patrol/Grass Engine. Each truck has the required amount of hose and firefighting equipment, as well as two sets of extrication gear, two ditch pumps, and two exhaust fans; one set per each main truck at each station. The District also maintains two river pumps as well as a fuel pump and tank at Station 91 for the trucks. We have a 1988 FMC Engine type II needing replacement now, 2004 Freightliner type 111 expected life 15 yrs, 2008 Freightliner type 111 expected life 15 yrs, 2006 Freightliner Water Tender expected life 15 yrs, 1991 International Grass Rig needs replacement soon, the 2006 F450 Rescue Squad has a 15 year life expectancy.

The District has neither proposed nor incurs standing debt, as well as no existing liabilities. All previous debt has been paid and all future expenditures are within budget or are through grants. Our budget is planned to spend the entirety of our earnings, so we leave little as a contingency or in emergency reserves. The CFPD last conducted an audit in 2012.

LAFCo DETERMINATION

Regarding financing constraints and opportunities, the Commission determines that the Courtland Fire Protection District has no serious financing constraints at this time. Regarding cost avoidance opportunities, the Commission determines that the District uses its best efforts to take advantage of all reasonable cost avoidance and grant funding opportunities.

Status and Opportunities for Innovation and Shared Facilities

The District is currently has Mutual Aid agreements with all of our surroundings departments and districts, specifically with Walnut Grove Fire, Clarksburg Fire in Yolo County, Consumes Fire Department and Sacramento City Fire. The District also has an agreement with Consumes CSD Fire for the use of their Ambulance units in medical situations. Through these agreements, we also are able to provide the use of our Water Tender and engines should they be needed in the surrounding districts. The District is not aware of any overlapping territory on our borders, though the town of Freeport and parts of Interstate 5 have been variously claimed by different departments to both belong and not belong to the District.

The District also does not feel any of its territory can be better administered by another. Of the only two areas of note, Sutter Island is only accessible from one road within the district and is therefore impractical for another to handle. The extreme northern end of the district, meanwhile, can take some time to reach but still falls within NFPA 1720 guidelines, and can often be reached before units from Sacramento City Fire. The District does feel that it might be beneficial if coverage from Station 92 be extended along Hood Franklin Road, as vehicle accidents on the road and grass fires in the neighboring fields can often receive a response from that station faster than it can from its current CCSD coverage in Elk Grove.

Current cost avoidance practices within the District consist mostly of in house repairs and maintenance, handled either by firefighters or donated by mechanics. We also take part in regional grants for increased purchasing power, gaining needed supplies such as modern radios to fall into line with neighboring departments. The District also takes part in shared training opportunities with neighboring districts as available.

LAFCo DETERMINATION

Regarding opportunities for shared facilities, the Commission determines that the District shares facilities with other agencies and continually reviews new opportunities to do so. The District participates with the Sacramento Fire/ EMS Communication Center.

Accountability for Community Service Needs

The District is governed by a three member Board of Directors, elected to office for four year terms, by Registered Voters living in district. The Board meets publically at Station 91 during the second Wednesday of every month at 6:30 PM unless otherwise posted. The meeting times are posted at the Post Offices within the District and at the stations, and are open to the public. The Agenda is posted in advance on the website and Facebook page. The Board members are not compensated for their services.

Public participation is welcomed at the meetings but few members of the public attend. The meeting place is accessible to the public as it is in the middle of the main town of the District and is in the evening after people can get home from work. Currently the District has a public website where they can contact the Chief for assistance or information about the District or the Board meetings, and can request any public information about the Board of the District. The District also holds public education events at the local elementary school.

LAFCo DETERMINATION

Regarding evaluation of management efficiencies, the Commission determines the District operates with a high degree of efficiency and professional cooperation with the community and other private/ public agencies. This cooperation is exemplified by the active participation in the quarterly South County Chiefs meetings.

Issues, Concerns, and Opportunities

The district is a non-discriminatory entity and does not discriminate in its hiring processes based on race, age, or sex.

We follow State and Federal Employment Laws. We are a part of the Northern California Special District Insurance Authority (NCS DIA) which covers all Equipment, Land, Buildings and Workers Compensation.

Additional

The Town of Freeport receives fire service primarily from the City of Sacramento, however, it does not lie within either a city or fire protection district boundary. The service responsibility for the unincorporated Town of Freeport should be clarified. The Courtland FPD is capable of providing service. However, to do so without adequate compensation may present a fiscal burden.

Other Funding

We have to rely on Grants as they become available to assist in purchasing equipment and safety gear. With our minimal budget that relies totally on property tax we are not able to purchase say New Engines, and other vital Equipment.

Cal-Fire Grants have been very helpful with the purchase of Structure Gear, Wildland Gear, and compatible Paging Equipment. This Grant is a 50/50 match so we do have to spend from our reserve account each year.

Office of Traffic Safety (OTS) Grant

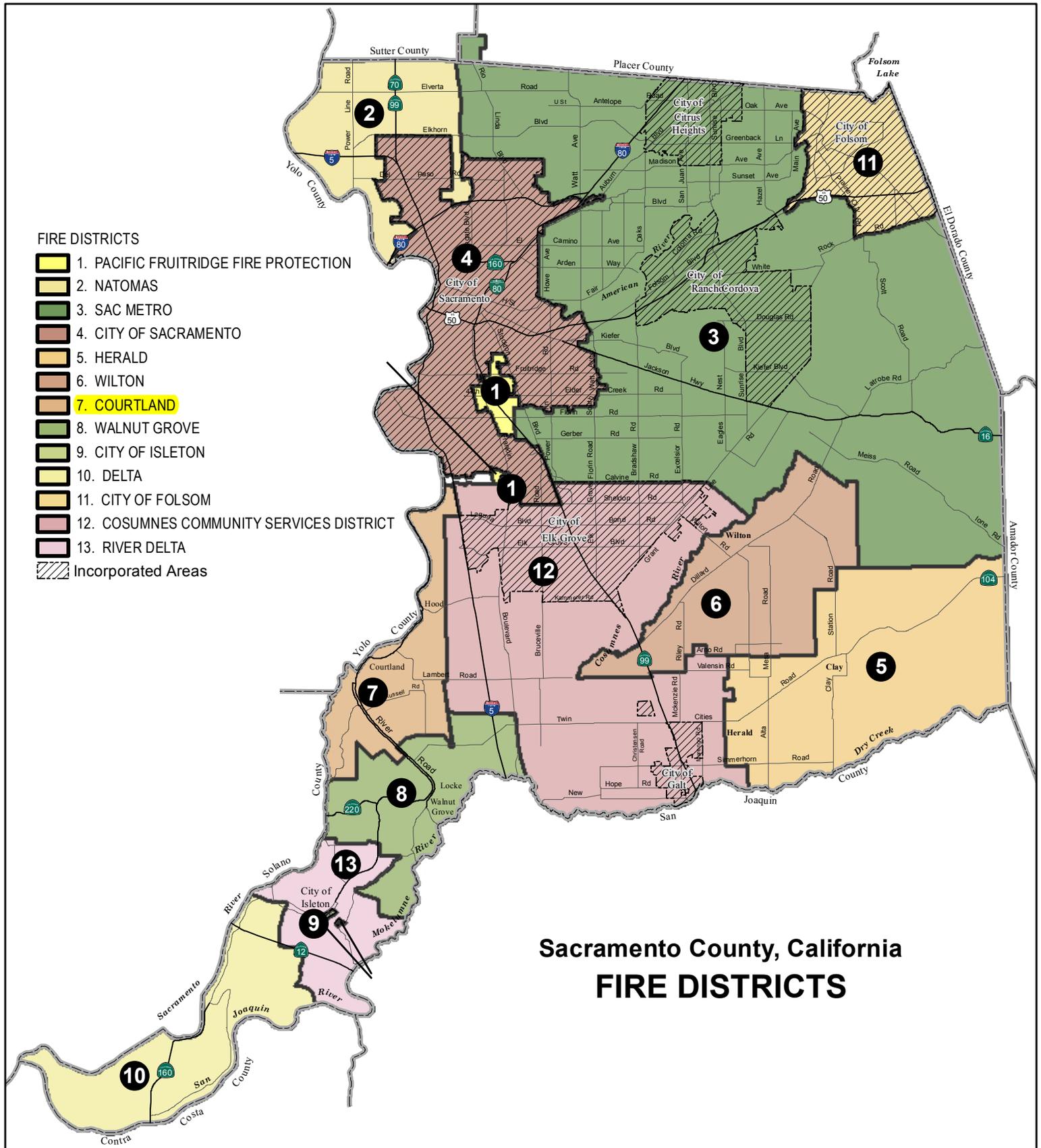
CFPD was able to purchase new Hurst Extrication Equipment with this Grant. The Chief was the Lead on this Regional Grant that included 5 Districts.

Federal Assistance to Firefighters Grants Program (AFG)

The CFPD applies annually, and has not yet been successful. This would be for new Engines that need to be updated and also SCBA equipment.

LAFCo DETERMINATION

Regarding government structure options, including advantages and disadvantages of consolidation or reorganization of service providers, the Commission determines that the District currently provides services primarily to a clearly defined geographic area which is primarily rural and agricultural in nature.



FIRE DISTRICTS

- 1. PACIFIC FRUITRIDGE FIRE PROTECTION
- 2. NATOMAS
- 3. SAC METRO
- 4. CITY OF SACRAMENTO
- 5. HERALD
- 6. WILTON
- 7. COURTLAND
- 8. WALNUT GROVE
- 9. CITY OF ISLETON
- 10. DELTA
- 11. CITY OF FOLSOM
- 12. COSUMNES COMMUNITY SERVICES DISTRICT
- 13. RIVER DELTA
- Incorporated Areas

Sacramento County, California FIRE DISTRICTS



SACRAMENTO LOCAL AGENCY FORMATION COMMISSION
1112 I Street #100
Sacramento, California 94814
(916) 874-6458

September 3, 2014

TO: Sacramento Local Agency Formation Commission

FROM: Peter Brundage, Executive Officer

RE: DRAFT WILTON FIRE PROTECTION DISTRICT MUNICIPAL SERVICE REVIEW AND SPHERE OF INFLUENCE UPDATE (07-14)

CONTACT: Donald J. Lockhart AICP, Assistant Executive Officer
Donald.Lockhart@SacLAFCo.org 874-2937

Attached is the Draft Municipal Service Review (MSR) for the Wilton Fire Protection District and Sphere of Influence Update. It is recommended that your Commission direct staff to circulate the Draft MSR for public review and comment for 30 days.

The Draft MSR is the result of collaboration with the Wilton FPD Administration. Your staff would like to recognize the WFPD for their ongoing assistance.

The Final Municipal Service Review (MSR) makes the following preliminary determinations:

Regarding growth and population projections for the affected area, the Commission determines that the Wilton Fire Protection District is capable of providing service that includes the growth and population projections for the affected territory for the next five years.

- Regarding infrastructure needs or deficiencies, the Commission determines that the Wilton Fire Protection District currently has no immediate unmet infrastructure needs or existing deficiencies at the current levels of coverage and service response.

- The Wilton Fire Protection District is an effective fire district as it relates to emergency responses related to fire, medical aid and other critical services. The Wilton Fire Protection District serves a rural population effectively and efficiently.
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- Regarding local accountability and governance, the Commission determines that the District's Board of Directors represents an adequate level of Special District accountability and governance. The District is an independent District governed by a five member Board of Directors elected at-large from the service territory.

DRAFT
MUNICIPAL SERVICE REVIEW
And
SPHERE OF INFLUENCE UPDATE

Wilton Fire Protection District

September 3, 2014

LAFC #07-14

Prepared By:

Sacramento Local Agency Formation Commission
112 I Street, Suite #100
Sacramento, California 95814
(916) 874-6458
FAX: (916) 874-2939

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**CORTESE -KNOX -HERTZBERG
LOCAL GOVERNMENT REORGANIZATION ACT OF 2000**

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A Municipal Service Review may be conducted prior to, or in conjunction with, the update of a Sphere of Influence, as necessary.

MUNICIPAL SERVICE REVIEW

Purpose

The Municipal Service Review is intended to provide adequate information for the Commission to make decisions related to both current Spheres of Influence (SOI) and SOI Amendments to determine logical service providers and boundaries, to initiate additional studies in the event that the Commission determines that adequate services are not being provided.

In addition to MSR's, annexations, reorganizations, consolidations, and incorporations require detailed master service plans, fiscal analysis and environmental analysis and other special studies as may be required for these types of action.

Requirements

The Commission shall include a written statement of its determinations with respect to each of the following:

- Growth and population projections for the affected area.
- Present and planned capacity of public facilities and adequacy of public services, including infrastructure needs or deficiencies.
- Financial ability of agencies to provide services.
- Status of, and opportunities for, shared facilities.
- Accountability for community service needs, including governmental structure and operational efficiencies.
- Any other matter related to effective or efficient service delivery, as required by Commission policy.

SPHERE OF INFLUENCE

Purpose

In order to carry out its purposes and responsibilities for planning and shaping logical and orderly development as well as the coordination of local governmental agencies so as to most advantageously provide for the present and future needs of the County and its communities, the Sacramento Local Agency Formation Commission must develop and determine the Sphere of Influence of each local governmental agency within the County.

Requirements

When adopting, amending or updating a Sphere of Influence, the Commission shall, according to Government Code, do all of the following:

- Require districts to file written statements specifying the functions or classes of services provided.
- Establish the nature, location and extent of any functions or classes of services provided by the districts.

In determining the Sphere of Influence of each local agency, the Commission shall consider and prepare determinations with respect to each of the following:

- The present and planned land uses in the area, including agricultural and open space lands.
- The present and probable need for public facilities and services in the area.

- The present capacity of public facilities and adequacy of public services that the agency provides, or is authorized to provide.
- The existence of any social or economic communities of interest in the area if the Commission determines they are relevant.

OVERVIEW

Introduction

Sacramento County has an estimated population of approximately 1.4 million people. Public and municipal services are provided by the County, cities, and special districts. The local government structure in Sacramento County is somewhat unique because a significant amount of development has occurred in the unincorporated area from 1950 to the present. Consequently, municipal services to the unincorporated areas are primarily provided by the County, and/or dependent and independent Special Districts. During the past 15 years there have been three incorporations of urbanized areas: City of Citrus Heights, City of Elk Grove, and the City of Rancho Cordova. For the most part, the new cities continue to use the county and special districts for some municipal service providers. Only the Cities of Sacramento, Folsom and Galt (except fire and emergency services) provide the full array of municipal services.

Most of the fire districts in Sacramento County were formed during the 1940's. However, Galt, Elk Grove, Natomas, Rancho Cordova, and Rio Linda can trace establishment back to the 1920's. With the exception of the town of Freeport, fire and emergency services are provided either by cities or special districts for the entire county. Note: The Town of Freeport receives fire service primarily from the City of Sacramento, however, it does not lie within either a city or fire protection district boundary.

FIRE DISTRICTS

Fire protection is an indispensable municipal service with which all areas in the County, regardless of their rural or urban nature, should be provided. Fire service is provided in the County of Sacramento by the Cities of Folsom and Sacramento, and eleven fire protection districts. The Board of Supervisors governs one district: Natomas Fire Protection District, ex officio. The other districts (which include the Cosumnes Community Services District) are independent special districts and are governed by elected Boards of Directors. There is one remaining area in the County that is not within any organized fire protection agency (see map). It contains the unincorporated community of Freeport. In addition to the eleven districts and two municipalities, Folsom State Prison provides fire protection services within Folsom State Prison and does not provide public protection. Finally, Sacramento International Airport provides rescue and fire support but does not provide emergency medical services.

Fire districts are formed and regulated pursuant to the Health and Safety Code, Section 13801 et seq. The enabling legislation authorizes fire districts to provide fire protection and ambulance and rescue services.

Seventy years ago, when the incorporated area was significantly less urbanized than it is today, fire protection was provided strictly on a volunteer basis. By 1940, increases in population and its attendant growth in fire and fire-related problems, created a need for more organized and widespread fire protection. Thus, the fire district system began to develop in the unincorporated area and professional fire fighting forces became full-time necessity. Districts developed from 1921 (Galt) through 1951 (North Highlands). However, in the more rural south County and Delta, the fire service remains largely staffed by volunteers. This is the case with Wilton FPD.

At the time of formation, fire districts normally encompassed the general area associated with each suburban or rural community. With the post-World War II rise in population and attendant development, the old central establishments in these communities frequently gave way to large shopping centers. The old, large, rural parcels in the unincorporated areas became new housing tracts, while county roads became freeways or other major thoroughfares. New developments did not follow district boundaries.

Numerous attempts toward reorganizing the historical fire district formation have been made in the past. Such endeavors include studies conducted by the Spink Corporation (1968-69), Fire Service Area Study Committee (1970-72), Sacramento Local Agency Formation Commission (1977), and the Local Government Reorganization Commission (1979-81).

As a result of these studies, several political consolidations occurred: Alta Mesa-Wilton (1980); Arden-Carmichael (1983); Arden and Carmichael as American River (1983); North Highlands- Citrus Heights (1984); American River-Arcade (1986); Rio Linda and Elverta (1987); Citrus Heights and Rancho Cordova as Sacramento County (1989); Rio Linda-Elverta with American River (1990); Sloughouse with American River (1990); Fair Oaks with Sacramento County (1993); Florin with American River (1997); American River with Sacramento County to form Sacramento Metropolitan Fire District (2000); Fruitridge with Pacific to form Fruitridge Pacific Fire Protection District (2006); Elk Grove Community Services District with Galt Fire Protection District to form Cosumnes Community Services District (2006).

General Background

Fire Districts are formed and regulated pursuant to the California State Health and Safety Code, Section 13801, et. seq. The enabling legislation authorizes fire districts to provide fire protection, ambulance and rescue services. Fire districts in Sacramento County can be described as belonging to two broad categories: rural and urban. The definitions of rural and urban used here are developed in light of planning and zoning

parameters, and in recognition of the development forces that have and are occurring in Sacramento County. The rural fire districts are generally found in the southern portion of the County and within the area known as the "Northwest Territories" located north of the City of Sacramento. Except for the unincorporated town of Freeport, fire districts serve the entire County.

Uniform Fire Code

In July of 1972 the Sacramento County Board of Supervisors adopted a Uniform Fire Code. This ordinance provides that one fire code will be used for all fire agencies within the County. This code replaced and improved the various individual district codes that govern conditions hazardous to life and property from fire and explosion. The Uniform Fire Code does not standardize the operations of fire districts countywide, but it does speak to what the public can do with regard to inflammable/explosive material. State law requires that public buildings be inspected yearly for fire safety. Each district is responsible for inspection procedures, and these vary from district to district. Fire prevention in all districts is handled as an educational basis.

Communication

The Sacramento Regional Fire/EMS Communications Center (SRFECC) provides fire and emergency medical dispatch services to the Sacramento region. The SRFECC is a Joint Powers Authority (JPA) that is managed by the following fire agencies: Cosumnes Community Services District, Folsom Fire Department, Sacramento Fire Department, and Sacramento Metropolitan Fire District. For more information, please visit the following website: <http://www.srfec.ca.gov/>

Agency Cooperation-Mutual Aid and Automatic Response

All fire protection districts and city fire departments within Sacramento County have mutual aid and response agreements. When a call for service is received, the nearest available response unit is dispatched regardless of jurisdictional boundary.

ISO Rating

The Insurance Service Office (ISO) is used to rate a fire district's ability to defend against major fires that might occur in the area it serves. The ISO rating procedure evaluates three principal features of fire protection as well as their weight of importance: water supply (40%), fire department staffing (50%), and communications (10%). The ISO devised a system that insurance companies use to compute fire insurance coverage and rates. The rating classes are numbered 1 through 10; the highest number represents the least protection with the highest fire insurance premium rates.

Some of the factors which are considered in the establishment of fire rating zones are: water supply, building codes and structural conditions of buildings, the distance of

structures from the nearest fire station, the type of equipment and number of firefighters available at the station, and factors and distances between residences and local street access circulation.

When two numbers are included in an ISO rating, the first number refers to the rating for "watered" areas (areas with a water distribution system and hydrant system,) while the second number refers to "unwatered" areas. In rural areas of Sacramento County, ISO ratings are found to be higher e.g. 9, while urban districts are rated in a range running from 2 to 6 for watered areas.

Finances

Independent special districts that provide fire protection and emergency medical services are funded primarily from property taxes and they are considered a non-enterprise district. City fire departments are typically funded by the city's General Fund that includes both property taxes, sales taxes, and a variety of other revenue sources.

The passage of Proposition 13 put a lid on the amount of revenues that non-enterprise districts could raise to finance needed services. Proposition 13 limited property taxes to one (1) percent of the assessed value. This one (1) percent is allocated to the county, cities, special districts, and school districts based on the districts share of revenue it received just prior to the adoption of

Proposition 13. This change removed the discretionary authority of special districts to raise tax rates to generate additional revenues for both on-going and new programs to increase service levels, or for that matter to keep up with inflation.

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

DRAFT
MUNICIPAL SERVICE REVIEW WORKSHEET
AND QUESTIONNAIRE
DISTRICT PROFILE

Date: September 3, 2014

Agency Name: Wilton Fire Protection District

Address: 9800 Dillard Road, Wilton, CA 95693

Website: www.wilton-fire.org

Telephone: (916) 687-6920 (FAX) (916) 687-8920

Administrator Name: Jeff Cookson

Title: Fire Chief

Name of Contact: Jeff Cookson

Contact's E-mail Address: jeff_cookson@wilton-fire.org

Agency's Principle Act: Health and Safety Code, Section 13801

Services Provided: Fire Protection, Rescue and Emergency Medical Response

Latent Powers: None

Governing Body: 5 member Board of Directors

Total Number of Employees: 52

Represented None # Unrepresented All

Acreage/ sq. Miles within Agency: 60

Total Population within Agency: 5393

Total Registered Voters within Agency: 3360

INTRODUCTION

Background Information

The Wilton Fire Protection District is an Independent Special District.

- **Mission:** Committed to the Care and Protection of the Community We Serve
- **Setting:** Please see attached.

History

The Wilton Fire Protection District was established in 1942 for the purpose of providing local fire, rescue, and emergency medical services to the community of Wilton. The District was formed pursuant to Health and Safety Code Section 13801. In 1980 the Wilton Fire Protection District merged with the Alta Mesa Fire Protection District which was dissolved.

Services Provided

The District operates three (3) fire stations that provide grass and structural fire suppression, rescue operations, and emergency medical response. The District provides Basic Life Support (BLS) medical response on all calls and some of the personnel are trained to provide Advanced Life Support (ALS) medical response. Backup ALS service is provided by surrounding fire districts under a mutual aid agreement.

Management and Staffing Structure

Management Structure Fire Chief, Battalion Chief, Captains.

Employment Structure 24 hour staffing and Resident Volunteers.

The District employs: 0 full time positions.

In addition, the District employs on average 52 part-time, 0 seasonal and 0 positions.

Please see attached organization chart.

- Describe ongoing training and personnel policies. 6 hours monthly training for resident volunteers and min of 2 hours per 24 hour shift for shift volunteers.
- Are salaries and pay scales comparable/ competitive with regional and industry standards? Yes, we are a volunteer organization.

- Is organization structure similar with like service providers? Yes

Municipal Service Review Information and Determinations

1. Growth and Population Projections

- What is the current level of demand for services? Average of 500calls for service annually. This averages out to about 1.5 calls per day. Approximately 63 percent of the annual calls are for emergency medical services. A significant portion of the fire calls are for grass type and non-structural fires.
- Response times average about 9 to 10 minutes per call. Response times are in this range because this is a very rural area and there is significant distance between rural housing as well as the amount of territory the District covers (60 square miles).
- ISO Rating
- The Wilton Fire Protection District has an ISO rating of 8/9 because it does not have any municipal water service or fire hydrants serving this area.

What is the projected demand for services? Should remain approximately the same

- Please provide growth rate and population projections. Minimal growth
- Please provide any other information relevant to planning for future growth or changing demographics. Our community is rural and we do not foresee any major growth in the near future.

2. Facilities and Programs

A. Facilities

Summary of Facilities (Parks, Physical Plant)

NAME	LOCATION	SIZE (Acres)	AMENITIES/SPECIAL FEATURES	DESCRIPTION
Station 81	9800 Dillard Rd		24 hour staffing &resident volunteers. 4 engines, 1 rehab, 1 utility, 1light rescue, 1 water tender.	4 person engine crew 24 hr.
Station 83	12844 Orange Rd		Resident volunteer staffing 2 engines, 1 water tender	

Station 84	10661 Alta Mesa Rd		Resident volunteer staffing 1 engine, 1 water tender	
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Please see attached Facilities Map.

Present and Planned Capacity of Public Facilities

- What is the current and projected service capacity? Due to the large coverage area, some response times are greater than others.
- What is the level of adequacy of services and facilities to serve current and future population? Our population is relatively slow growing. We strive to increase our level of service on a continual basis.
- What Performance Measures are used by the District to determine service adequacy? Please see above.

Infrastructure Needs or Deficiencies/Capital Improvement Program

- Describe the District’s Capital Improvement Program, as applicable. Planning for a station remodel in 2015 Station 81, reserve funds.
- Describe deferred maintenance strategy. N/A
- Describe policies and practices for depreciation and replacement of infrastructure. The WFPD places funds in a reserve account for future replacement of equipment and facilities.
- How will new or upgraded infrastructure and deferred maintenance be financed? N/A
- List infrastructure deficiencies, if any; indicate if deficiencies have resulted in permit or other regulatory violations; if necessary, explain how deficiencies will be addressed. N/A
- Provide evidence of compliance with applicable regulatory standards (for example, CA R-39-97 (Certified Playground Safety Standards) for Recreation and Parks Districts) ISO rating is 8

B. Programs

Summary of Programs (Recreation, Education, Conservation, etc.) N/A

NAME	LOCATION(S)	SIZE (# Participants)	DESCRIPTION
School visits	Dillard School Wilton Bible School	K-6 all classes	Basic fire safety
Community outreach, etc.	Example: spring fling, history day, holiday parade...	vary	Attend community events to show support.
Wilton Firefighters Association	Various fundraisers throughout the community	Members are made up of firefighters within the district	Raise money for groups within our community.

3. Financial Information

Budget (Please see attached current budget.)

Revenue consists of Property taxes, grants,

- Describe all revenue sources (i.e., property taxes, special taxes, service charges, fees, rentals, assessments, grants, etc.). Income based on property taxes

Rates, Fees, Charges, and Assessments

- Describe rate setting methodology. Contracted with Cosumnes CSD Fire for new construction plan review.
- Explain constraints associated with agency’s ability to generate revenue. What options are available – special assessments/ special taxes/ increases in sales tax/impact fees/grants, etc.? N/A
- Please provide a comparison of rates and charges with similar service providers (favorable or less so).
- Describe revenue constraints. N/A

Expenditures

- Describe the agency’s Service Levels compared to industry standards and measurements. Standard for rural volunteer fire service.
- Describe the Cost of Service compared to industry standards and measurements. Standard for rural volunteer fire service.

Assets, Liabilities, Debt, Equity, and Reserves

- Provide the Book Value of Assets. See attached.
- Provide a list of equipment, land, and other fixed assets. See attached.
- Provide a summary of long term debt and liabilities. N/A
- Explain the agency’s bond rating; discuss reason for rating. Discuss amount and use of existing debt. Describe proposed financing and debt requirements. N/A
- Describe policies and procedures for investment practices N/A
- Describe policies and procedures for establishing and maintaining reserves/retained earnings. N/A
 - What is the dollar limit of reserves/retained earnings?
 - What is the ratio of undesignated, contingency, and emergency reserves to annual gross revenue?

Summary of Revenue Sources

Fiscal Year	Past Year (2)	Past Year (1)	Current	Projected
Property Taxes	974,296	946,500	960,806	
Interest	7,276	7,000	8,000	
Rental Income				
HPTR	14,224	14,261	14,000	
In-Lieu Fees				
State & Federal Grants				
Recreation Fees & Grants				
Miscellaneous	19,983	36,755	5,000	
Fund Balance Avail.				
Total	1,015,779	1,038,757	987,806	

Summary of Expenditures

Fiscal Year	Past Year (2)	Past Year (1)	Current	Projected
Salaries & Wages	547,860	513,381	595,200	
Services & Supplies	292,913	248,264	276,706	
Long-Term Debt				
Capital Improvements ¹	8,385	3,534	15,000	
Equipment	18,962	0	100,000	
Contingency ²				
Total	868,870	765,179	986,906	

1. Identify Sources of Funding:
2. Fixed or Variable?

Summary of Financial and Operational Information

	Current FY
Population	5393
Area Served	60 sq. miles
Developed Real Estate	Yes, Rural
Undeveloped Real Estate	Yes, grazing
Service Standard Ratios ¹	
Full Time Employees	0
Average Part-Time Employees	52
Total Annual Budget	987,806
Per Capita Spending	
Total Annual Administrative Costs	342,943
% Annual Administrative Costs to Total	34
Estimated Deferred Maintenance	0
Average Capital Improvements (5 Years)	
Reserve Amount	
Operational Cost per Employee	
Average Property Tax Rate	

4. Status of and Opportunities for Innovation and Shared Facilities N/A

- a) Describe existing and/or potential shared facilities, infrastructure, and staff. Describe any joint power agreements or other agreements for sharing resources with other agencies. Sacramento County Mutual Aid for Fire Protection. Countywide EMS Communication system.

- b) Describe existing and/or potential joint use planning. Collaborate w/Quarterly South County Fire Chiefs meetings.
- c) Describe existing and/or potential duplication with existing or planned facilities or services with other agencies. Provide fire protection in dedicated service area, as well participate in South County Mutual Aid.
- d) Describe availability of any excess capacity to serve customers or other agencies. No excess capacity.
- e) Describe any economies of scale in shared purchasing power, and any other cost-sharing opportunities that can be implemented by joint use or sharing resources. Share some mechanical support.
- f) Describe any duplication (overlap), or gaps in services or boundaries. None.
- g) Describe ongoing cost avoidance practices. (For example, if you hire contract vs. in-house employees, is the bidding process cost effective and efficient)
- h) Describe any opportunities to reduce overhead and operational costs.
- i) Describe any opportunities to reduce duplication of infrastructure.
- j) Identify any areas outside agency boundary which could be efficiently served by existing or proposed agency facilities.
- k) Identify any areas within agency boundary which could be more efficiently served by another agency.
- l) Are your service plans compatible with those of other local agencies?

5. Accountability for Community Service Needs, including Governmental Structure and Operational Efficiencies

- a) Explain the composition of the agency's governing board.
 - Number of Directors: 5
 - Nature/ Length of Terms: 4 years
 - Is governing body landowner or population based? Registered voters
 - Are Directors elected or appointed? Elected
 - Are elections or appointments at large or by district? District
- b) Explain compensation and benefits provided to the governing board, including any benefits that continue after term of service.\$100.00/monthly meeting

- c) Where and how frequently does the governing board Station 81 on 3rd Wednesday of the month at 7:00 pm
- d) Describe rules, procedures, and programs for public notification of agency operations, meetings, programs, etc. Fully comply w/Brown Act for public meetings?
 - How is public participation encouraged? Properly posted @ three public locations as well as large marquee sign. Posted at the post office, fire station 81, and the Dillard Store.
 - Are meetings accessible to the public, i.e., evening meetings, adequate meeting space, etc.? ADA accessible yes
- e) Describe public education/outreach efforts, (i.e., newsletters, bill inserts, website, etc.) Dedicated Public Education Officer to work with schools, business and general public
- f) Describe level of public participation, and ways that staff and Directors are accessible to the public. E-mail and phone
- g) Describe ability of public to access information and agency reports. Upon request
- h) Describe any opportunities to eliminate service islands, peninsulas and other illogical service areas. N/A

6. Issues, Concerns and Opportunities

Please provide information regarding any issues or concerns related to operations (financial, managerial, legal, organizational, etc.)

- Compliance with Environmental Justice requirements.¹
- Compliance with regulatory reporting requirements.
- Compliance with regulatory agencies and public health and safety issues.

1. LAFCo definition of "environmental justice" means the fair treatment of people of all races, cultures, and incomes with respect to the location of public facilities and the provision of public services.

SPHERE OF INFLUENCE

The District's Sphere of Influence is co-terminus with its current service territory.

Attachments:

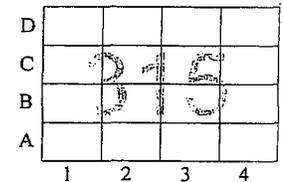
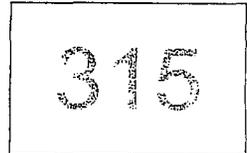
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| District Map | Facilities Map |
| Organization Chart | Budget |
| Annual Audits 2007-11 | Master Plan - 2005 |

WILTON FIRE DISTRICT KEY MAP

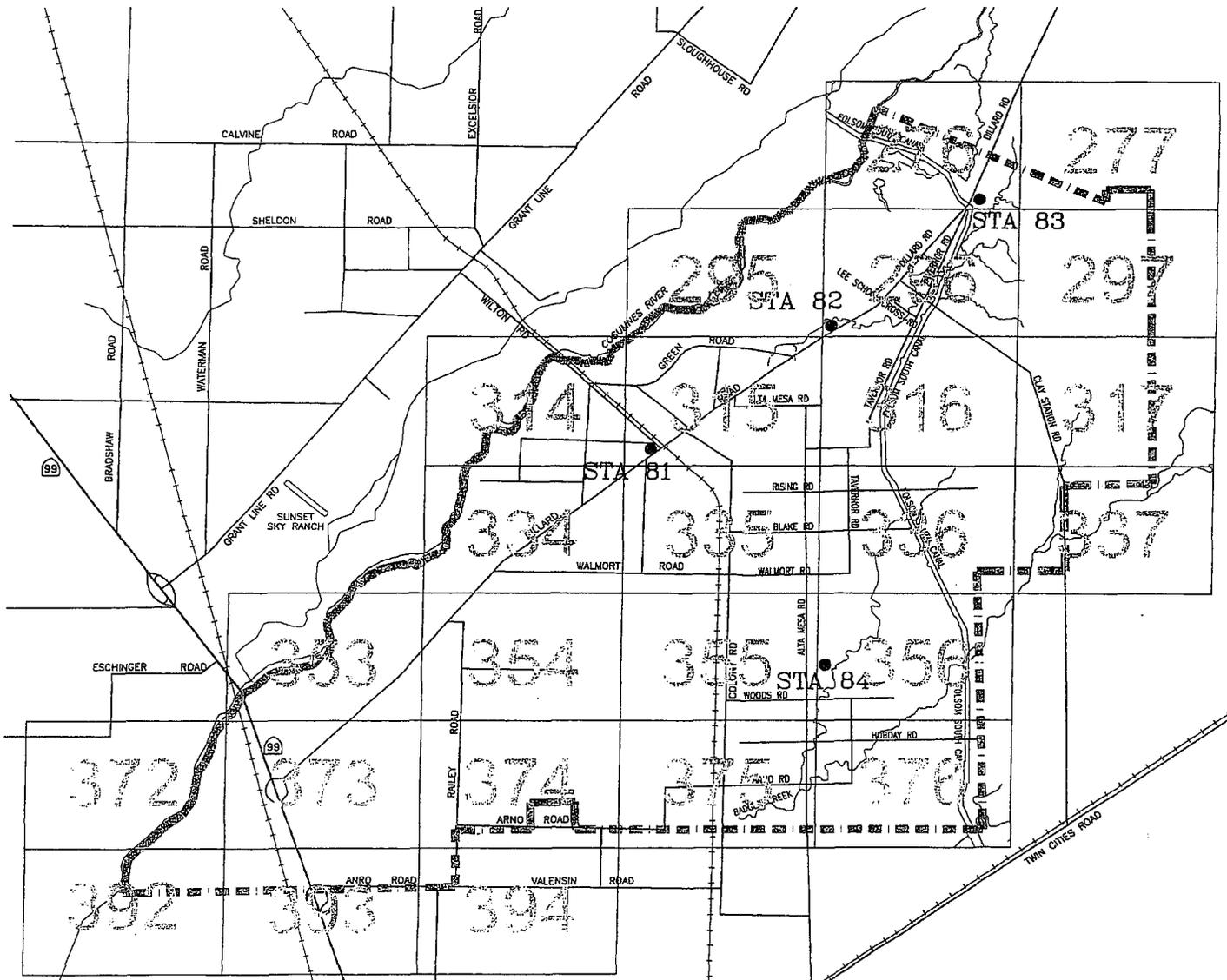


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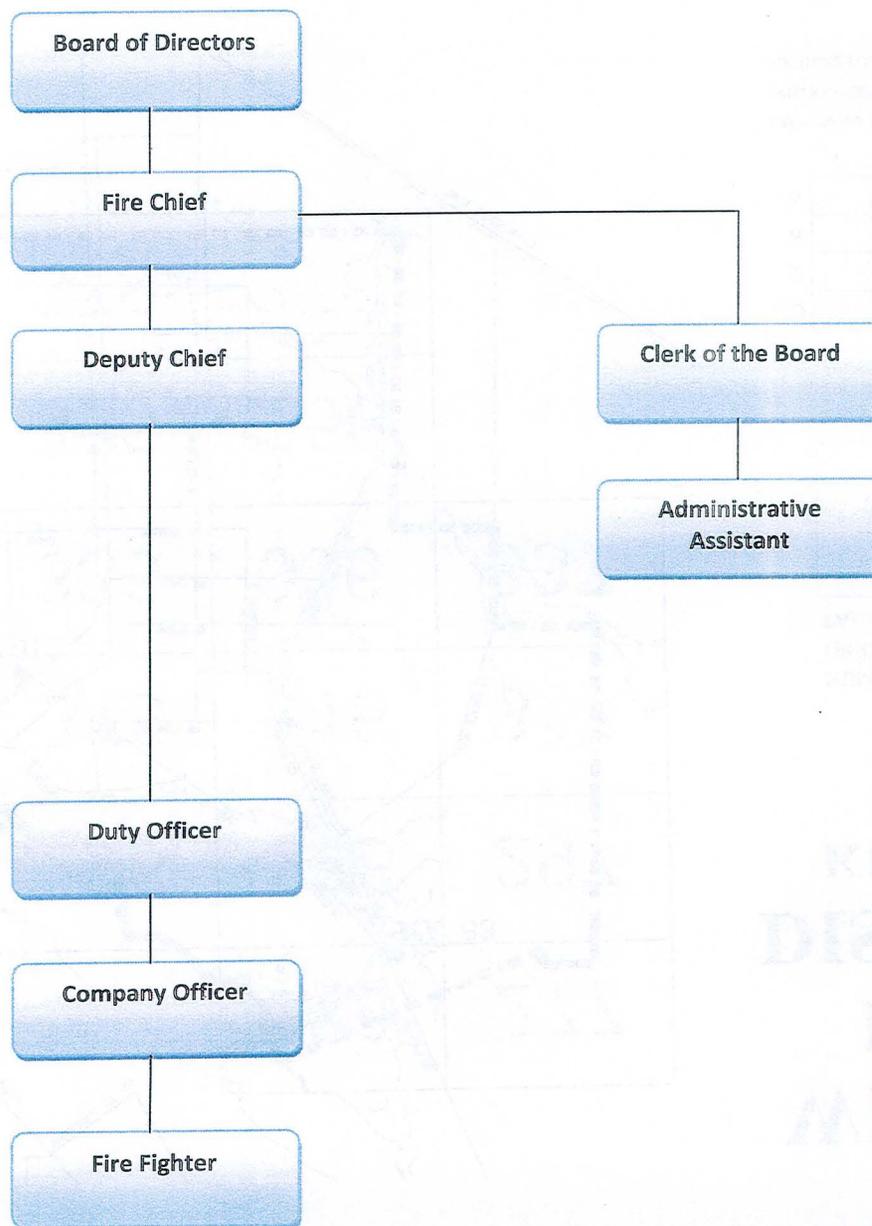
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SECTIONS FOR VIEWING DETAILED MAP DATA



Wilton Fire Protection District Organization Chart



**EXPENDITURE DETAIL SCHEDULE - FY2013/14 FINAL BUDGET
SPECIAL DISTRICT (311) - WILTON FIRE DISTRICT**

Account No.	Description	FY 10-11 History	FY 11-12 History	FY 12-13 Budget	FY 12-13 As of 06/30/13	Computed Est for FY12-13	Final
10111000	Salaries	466,480	455,596	465,400	420,978	420,978	503,200
10114300	Allowances	4,023	4,049	4,000	4,058	4,058	4,000
10121000	Retirement	11,165	11,775	14,000	11,396	11,396	14,500
10122000	OASDHI	35,340	34,764	34,000	32,542	32,542	34,000
10123000	Group Insurance	7,975	9,915	9,500	8,415	8,415	9,500
10124000	Workers Compensation	22,177	23,660	25,000	33,005	33,005	25,000
10125000	SUI Ins - Employer Cost	9,978	8,101	11,482	2,987	2,987	5,000
	Object 10	557,138	547,860	563,382	513,381	513,381	595,200
20202100	Subscriptions	117	252	76	50	50	76
20202200	Books/Periodicals	876	95	250	80	80	250
20203500	Training	8,383	5,334	5,000	2,886	2,886	5,000
20203900	Employee Transportation	539	506	0	0	0	0
20205100	Liability Insurance	17,315	18,028	22,000	16,066	16,066	17,000
20206100	Memberships	2,164	2,448	2,510	2,666	2,666	2,510
20207600	Office Supplies	6,406	9,137	6,000	4,507	4,507	5,000
20208100	Postage Service	1,454	722	1,000	1,185	1,185	1,000
20208500	Printing Services	2,749	1,809	1,000	499	499	1,000
20211100	Building Maintenance Service	26,938	12,911	8,400	32,634	32,634	8,400
20219100	Electricity	10,664	12,589	11,000	12,351	12,351	11,000
20219300	Refuse Collection/Disposal Service	1,058	1,396	1,500	1,421	1,421	1,750
20219500	Sewage Disposal Services	1,048	0	0	0	0	0
20219700	Telephone	11,760	11,105	7,000	7,415	7,415	7,000
20220500	Automotive Maintenance Services	51,917	52,840	50,000	37,273	37,273	50,000
20222600	Expendable Tools	2,569	2,925	2,000	1,843	1,843	2,000
20223100	Fire Equipment Maintenance	14,230	18,921	19,500	11,482	11,482	21,300
20223200	Fire Equipment Supplies	0	0	0	0	0	7,250
20223600	Fuel/Lubricant Supply	23,043	28,689	29,600	28,415	28,415	31,850
20225200	Medical Equipment Supply	4,342	4,610	4,000	3,754	3,754	4,000
20226100	Office Equipment Maintenance/Supply	311	319	350	344	344	350
20227100	Radio/Plectron Maintenance	2,849	10,300	8,000	6,331	6,331	5,000
20227500	Rent/Lease Equipment Services	2,717	2,868	0	447	447	0
20231400	Clothing/Personal Supply	46,177	30,474	25,000	2,708	2,708	16,700
20232200	Custodial Supplies	2,868	5,445	3,500	2,635	2,635	2,500
20233200	Food Supplies	1,497	1,526	1,500	1,419	1,419	1,500
20234200	Kitchen Supplies	264	189	300	317	317	300
20244300	Medical Services	657	1,470	3,500	350	350	3,500
20250500	Auditing/Financial Services	15,150	35,350	35,000	36,250	36,250	22,000

**REVENUE DETAIL SCHEDULE - FY2013/14 FINAL BUDGET
SPECIAL DISTRICT (311) - WILTON FIRE DISTRICT**

Account No.	Description	FY 10-11 History	FY 11-12 History	FY 12-13 Budget	FY 12-13 As of 06/30/13	Computed Est for FY12-13	Final
91910100	Prop Tax Cur Sec	(917,332)	(901,013)	(873,500)	(906,083)	(906,083)	(891,250)
91910200	Prop Tax Cur Unsec	(40,212)	(41,508)	(40,000)	(41,922)	(41,922)	(40,000)
91910300	Prop Tax Cur Sup	(1,814)	(401)	(2,500)	(1,868)	(1,868)	(1,000)
91910400	Prop Tax Secured Delinquent	(25,894)	(18,248)	(20,000)	(12,823)	(12,823)	(15,000)
91910500	Prop Tax Supplemental Delinquent	(597)	(184)	(500)	(138)	(138)	(1,556)
91910600	Property Tax Unitary	(11,061)	(11,074)	(8,000)	(10,803)	(10,803)	(10,000)
91912000	Property Tax Redemption	0	(18)	0	0	0	0
91913000	Property Tax Unsecured	(784)	(1,551)	(2,000)	(1,120)	(1,120)	(2,000)
91914000	Property Tax Penalties	(279)	(299)	0	(152)	(152)	0
	Object 91	(997,973)	(974,296)	(946,500)	(974,909)	(974,909)	(960,306)
92925000	Building Permits - Commercial	0	0	0	0	0	0
92929500	Plan Check Fees	(19,413)	(13,592)	(10,000)	(19,267)	(19,267)	0
	Object 92	(19,413)	(13,592)	(10,000)	(19,267)	(19,267)	0
94941000	Interest Income	(8,943)	(7,276)	(7,000)	(12,832)	(12,832)	(8,000)
	Object 94	(8,943)	(7,276)	(7,000)	(12,832)	(12,832)	(8,000)
95952200	Home Property Tax Rel	(14,319)	(14,224)	(10,000)	(14,261)	(14,261)	(14,000)
	Object 95	(14,319)	(14,224)	(10,000)	(14,261)	(14,261)	(14,000)
96969900	Svs Fees/Charges - Other	(3,947)	(6,391)	(4,000)	(17,488)	(17,488)	(5,000)
	Object 96	(3,947)	(6,391)	(4,000)	(17,488)	(17,488)	(5,000)
	FUNDCENTER 2369236	(1,044,595)	(1,015,779)	(977,500)	(1,038,757)	(1,038,757)	(987,306)
	FUND TOTAL 236A	(1,044,595)	(1,015,779)	(977,500)	(1,038,757)	(1,038,757)	(987,306)
	DISTRICT TOTAL	(1,044,595)	(1,015,779)	(977,500)	(1,038,757)	(1,038,757)	(987,306)

Joe Guardino
Chairman

Obe Brown
Vice-Chair

Edgar Monroy
Director

Al Iaccopucci
Director

Ron Fiorica
Director

**Wilton Fire Protection District
Fixed Asset Schedule
FY 2013/2014**

Item	Land 41410100	Building 42420100	Structures & Improvements 42420200	Equipment 43430300
Water Storage Tank @ Stn 81			15000	
MDT/VRM replacements				0.00
Future Apparatus purchase				75,000.00
Future Capital Improvements Placed into Reserves				25,000.00
			\$15,000.00	\$100,000.00
TOTAL:				\$115,000.00

WILTON FIRE PROTECTION DISTRICT

Audited Financial Statements and
Compliance Reports

June 30, 2011, 2010, 2009, 2008, and 2007

WILTON FIRE PROTECTION DISTRICT
AUDITED FINANCIAL STATEMENTS AND
COMPLIANCE REPORTS

June 30, 2011, 2010, 2009, 2008, and 2007

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the Wilton Fire Protection District (the District), which comprise the balance sheet as of and for the years ended June 30, 2011, 2010, 2009, 2008, and 2007, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Qualified Opinion

As discussed in Note A to the financial statements, the District has not recorded all capital assets in its government-wide Statement of Net Assets and, accordingly, has not recorded depreciation expense on those assets. Accounting principles generally accepted in the United States of America require that the capital assets be capitalized and depreciated, which would increase the assets, net assets, and either increase or decrease expenses of the government-wide statements. The amount by which these departures would affect the assets, net assets, and expenses of the governmental activities is not reasonably determinable.

The District has not adopted Governmental Accounting Standards Board Statement (GASBS) No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, and accordingly has not recorded a liability for post-employment benefits. Accounting principles generally accepted in the United States of America require the liability to be recorded as of June 30, 2011, which would decrease net assets and increase expenses of the District. The amount by which this departure would affect the net assets and expenses of the District is not reasonably determinable. Disclosures required by generally accepted accounting principles related to the post-employment benefits and related liability have also been omitted.

Qualified Opinion

In our opinion, except for the effects of matters described in the Basis for Qualified Opinion paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the District as of and for the years ended June 30, 2011, 2010, 2009, 2008, and 2007 and the results of its operations for the years then ended in accordance with accounting principles generally accepted in the United States of America as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, as listed in the accompanying table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

To the Board of Directors
Wilton Fire Protection District

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 21, 2013 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Richardson & Company

August 21, 2013

WILTON FIRE PROTECTION DISTRICT

STATEMENT OF NET ASSETS AND GOVERNMENTAL FUND BALANCE SHEET

June 30, 2011

	General Fund	Adjustments (Note G)	Statement of Net Assets
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and investments	\$ 2,027,205		\$ 2,027,205
Receivables, net of allowance for uncollectibles:			
Taxes receivable	1,720		1,720
Interest receivable	1,167		1,167
Other receivables	147		147
Prepaid costs and other assets	18,172		18,172
Capital assets:			
Not being depreciated		\$ 3,625,141	3,625,141
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 2,048,411</u>	<u>3,625,141</u>	<u>5,673,552</u>
LIABILITIES			
Accounts payable and accrued expenses	\$ 36,842		36,842
Salaries and benefits payable	20,391		20,391
Long-term liabilities:			
Due within one year		1,893	1,893
Due in more than one year		3,703	3,703
	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES	<u>57,233</u>	<u>5,596</u>	<u>62,829</u>
FUND BALANCES/NET ASSETS			
Fund balance:			
Nonspendable--prepaid costs and other assets	18,172	(18,172)	
Restricted for future station construction	222,000	(222,000)	
Unrestricted	1,751,006	(1,751,006)	
	<u> </u>	<u> </u>	
Total fund balances	<u>1,991,178</u>	<u>(1,991,178)</u>	
	<u> </u>	<u> </u>	
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,048,411</u>		
Net assets:			
Investment in capital assets, net of related debt		3,619,545	3,619,545
Restricted for future station construction		222,000	222,000
Unrestricted		1,769,178	1,769,178
		<u> </u>	<u> </u>
TOTAL NET ASSETS		<u>\$ 3,619,545</u>	<u>\$ 5,610,723</u>

The accompanying notes are an integral part of these financial statements.

WILTON FIRE PROTECTION DISTRICT

STATEMENT OF NET ASSETS AND GOVERNMENTAL FUND BALANCE SHEET

June 30, 2010

	General Fund	Adjustments (Note G)	Statement of Net Assets
ASSETS			
Cash and investments	\$ 1,940,010		\$ 1,940,010
Receivables, net of allowance for uncollectibles:			
Taxes receivable	6,160		6,160
Interest receivable	6,443		6,443
Other receivables	948		948
Prepaid costs and other assets	2,388		2,388
Capital assets:			
Not being depreciated		\$ 3,572,690	3,572,690
TOTAL ASSETS	\$ 1,955,949	3,572,690	5,528,639
LIABILITIES			
Accounts payable and accrued expenses	\$ 34,608		34,608
Salaries and benefits payable	33,788		33,788
Deferred and unearned revenue	2,381	(2,381)	
Long-term liabilities:			
Due within one year		1,659	1,659
Due in more than one year		5,596	5,596
TOTAL LIABILITIES	70,777	4,874	75,651
FUND BALANCES/NET ASSETS			
Fund balance:			
Nonspendable--prepaid costs and other assets	2,388	(2,388)	
Restricted for future station construction	222,000	(222,000)	
Unrestricted	1,660,784	(1,660,784)	
Total fund balances	1,885,172	(1,885,172)	
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,955,949		
Net assets:			
Investment in capital assets, net of related debt		3,565,435	3,565,435
Restricted for future station construction		222,000	222,000
Unrestricted		1,665,553	1,665,553
TOTAL NET ASSETS		\$ 3,567,816	\$ 5,452,988

The accompanying notes are an integral part of these financial statements.

WILTON FIRE PROTECTION DISTRICT

STATEMENT OF NET ASSETS AND GOVERNMENTAL FUND BALANCE SHEET

June 30, 2009

	General Fund	Adjustments (Note G)	Statement of Net Assets
ASSETS			
Cash and investments	\$ 1,923,408		\$ 1,923,408
Receivables, net of allowance for uncollectibles:			
Taxes receivable	46,613		46,613
Interest receivable	13,848		13,848
Other receivables	2,069		2,069
Prepaid costs and other assets	17,199		17,199
Capital assets:			
Not being depreciated		\$ 3,559,474	3,559,474
TOTAL ASSETS	\$ 2,003,137	3,559,474	5,562,611
LIABILITIES			
Accounts payable and accrued expenses	\$ 26,323		26,323
Salaries and benefits payable	19,775		19,775
Deferred and unearned revenue	37,287	(37,287)	
Accrued interest payable		5,988	5,988
Long-term liabilities:			
Due within one year		133,805	133,805
Due in more than one year		228,813	228,813
TOTAL LIABILITIES	83,385	331,319	414,704
FUND BALANCES/NET ASSETS			
Fund balance:			
Nonspendable--prepaid costs and other assets	17,199	(17,199)	
Restricted for future station construction	222,000	(222,000)	
Unrestricted	1,680,553	(1,680,553)	
Total fund balances	1,919,752	(1,919,752)	
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,003,137		
Net assets:			
Investment in capital assets, net of related debt		3,196,856	3,196,856
Restricted for future station construction		222,000	222,000
Unrestricted		1,729,051	1,729,051
TOTAL NET ASSETS		\$ 3,228,155	\$ 5,147,907

The accompanying notes are an integral part of these financial statements.

WILTON FIRE PROTECTION DISTRICT

STATEMENT OF NET ASSETS AND GOVERNMENTAL FUND BALANCE SHEET

June 30, 2008

	General Fund	Adjustments (Note G)	Statement of Net Assets
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and investments	\$ 1,686,239		\$ 1,686,239
Receivables, net of allowance for uncollectibles:			
Taxes receivable	74,832		74,832
Interest receivable	25,316		25,316
Other receivables	3,511		3,511
Prepaid costs and other assets	74		74
Capital assets:			
Not being depreciated		\$ 3,522,462	3,522,462
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 1,789,972</u>	3,522,462	<u>5,312,434</u>
LIABILITIES			
Accounts payable and accrued expenses	32,495		32,495
Salaries and benefits payable	18,142		18,142
Deferred and unearned revenue	56,104	(56,104)	
Accrued interest payable		8,808	8,808
Long-term liabilities:			
Due within one year		128,263	128,263
Due in more than one year		392,822	392,822
	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES	106,741	473,789	<u>580,530</u>
FUND BALANCES/NET ASSETS			
Fund balance:			
Nonspendable--prepaid costs and other assets	74	(74)	
Restricted for future station construction	222,000	(222,000)	
Unrestricted	1,461,157	(1,461,157)	
	<u> </u>	<u> </u>	
Total fund balances	1,683,231	(1,683,231)	
	<u> </u>	<u> </u>	
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,789,972</u>		
Net assets:			
Investment in capital assets, net of related debt		3,001,377	3,001,377
Restricted for future station construction		222,000	222,000
Unrestricted		1,508,527	1,508,527
		<u> </u>	<u> </u>
TOTAL NET ASSETS		<u>\$ 3,048,673</u>	<u>\$ 4,731,904</u>

The accompanying notes are an integral part of these financial statements.

WILTON FIRE PROTECTION DISTRICT

STATEMENT OF NET ASSETS AND GOVERNMENTAL FUND BALANCE SHEET

June 30, 2007

	General Fund	Adjustments (Note G)	Statement of Net Assets
ASSETS			
Cash and investments	\$ 1,457,532		\$ 1,457,532
Receivables, net of allowance for uncollectibles:			
Taxes receivable	54,435		54,435
Interest receivable	36,927		36,927
Other receivables	3,858		3,858
Capital assets:			
Not being depreciated		\$ 3,519,956	3,519,956
TOTAL ASSETS	\$ 1,552,752	3,519,956	5,072,708
LIABILITIES			
Accounts payable and accrued expenses	\$ 50,526		50,526
Salaries and benefits payable	12,542		12,542
Deferred and unearned revenue	43,859	(43,859)	
Accrued interest payable		20,665	20,665
Long-term liabilities:			
Due within one year		158,511	158,511
Due in more than one year		558,152	558,152
TOTAL LIABILITIES	106,927	693,469	800,396
FUND BALANCES/NET ASSETS			
Fund balance:			
Reserved for future station construction	222,000	(222,000)	
Unrestricted	1,223,825	(1,223,825)	
Total fund balances	1,445,825	(1,445,825)	
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,552,752		
Net assets:			
Investment in capital assets, net of related debt		2,803,293	2,803,293
Restricted for future station construction		222,000	222,000
Unrestricted		1,247,019	1,247,019
TOTAL NET ASSETS		\$ 2,826,487	\$ 4,272,312

The accompanying notes are an integral part of these financial statements.

WILTON FIRE PROTECTION DISTRICT

STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE

For the Year Ended June 30, 2011

	General Fund	Adjustments (Note G)	Statement of Activities
PROGRAM REVENUES			
Charges for services	\$ 21,597		\$ 21,597
TOTAL PROGRAM REVENUES	<u>21,597</u>	<u>-</u>	<u>21,597</u>
EXPENDITURES/EXPENSES			
Current:			
Public protection	879,402	\$ 885	880,287
Capital outlay	52,451	(52,451)	
Debt service:			
Principal	1,659	(1,659)	
Interest	885	(885)	
TOTAL EXPENDITURES/EXPENSES	<u>934,397</u>	<u>(54,110)</u>	<u>880,287</u>
NET PROGRAM EXPENSE	(912,800)	54,110	(858,690)
GENERAL REVENUES			
Property taxes and assessments	1,009,823	(2,381)	1,007,442
Use of money and property	8,943		8,943
Miscellaneous	40		40
TOTAL GENERAL REVENUES	<u>1,018,806</u>	<u>(2,381)</u>	<u>1,016,425</u>
EXCESS OF REVENUES OVER EXPENDITURES	106,006	51,729	157,735
Fund balance/net assets, beginning of year	<u>1,885,172</u>	<u>3,567,816</u>	<u>5,452,988</u>
FUND BALANCE/NET ASSETS, END OF YEAR	<u>\$ 1,991,178</u>	<u>\$ 3,619,545</u>	<u>\$ 5,610,723</u>

The accompanying notes are an integral part of these financial statements.

WILTON FIRE PROTECTION DISTRICT

STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE

For the Year Ended June 30, 2010

	General Fund	Adjustments (Note G)	Statement of Activities
PROGRAM REVENUES			
Charges for services	\$ 25,283		\$ 25,283
TOTAL PROGRAM REVENUES	<u>25,283</u>	<u>-</u>	<u>25,283</u>
EXPENDITURES/EXPENSES			
Current:			
Public protection	757,171	\$ 7,183	764,354
Capital outlay	13,216	(13,216)	
Debt service:			
Principal	355,363	(355,363)	
Interest	13,171	(13,171)	
TOTAL EXPENDITURES/EXPENSES	<u>1,138,921</u>	<u>(374,567)</u>	<u>764,354</u>
NET PROGRAM EXPENSE	(1,113,638)	374,567	(739,071)
GENERAL REVENUES			
Property taxes and assessments	1,059,308	(34,906)	1,024,402
Use of money and property	17,768		17,768
Miscellaneous	1,982		1,982
TOTAL GENERAL REVENUES	<u>1,079,058</u>	<u>(34,906)</u>	<u>1,044,152</u>
EXCESS OF REVENUES OVER EXPENDITURES	(34,580)	339,661	305,081
Fund balance/net assets, beginning of year	<u>1,919,752</u>	<u>3,228,155</u>	<u>5,147,907</u>
FUND BALANCE/NET ASSETS, END OF YEAR	<u>\$ 1,885,172</u>	<u>\$ 3,567,816</u>	<u>\$ 5,452,988</u>

The accompanying notes are an integral part of these financial statements.

WILTON FIRE PROTECTION DISTRICT

STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE

For the Year Ended June 30, 2009

	General Fund	Adjustments (Note G)	Statement of Activities
PROGRAM REVENUES			
Charges for services	\$ 32,034		\$ 32,034
TOTAL PROGRAM REVENUES	<u>32,034</u>	<u>-</u>	<u>32,034</u>
EXPENDITURES/EXPENSES			
Current:			
Public protection	776,681	\$ 20,447	797,128
Capital outlay	44,313	(44,313)	
Debt service:			
Principal	168,149	(168,149)	
Interest	23,267	(23,267)	
TOTAL EXPENDITURES/EXPENSES	<u>1,012,410</u>	<u>(215,282)</u>	<u>797,128</u>
NET PROGRAM EXPENSE	(980,376)	215,282	(765,094)
GENERAL REVENUES			
Property taxes and assessments	1,165,159	(18,817)	1,146,342
Use of money and property	39,100		39,100
Loss from sales of assets		(7,301)	(7,301)
Miscellaneous	2,956		2,956
TOTAL GENERAL REVENUES	<u>1,207,215</u>	<u>(26,118)</u>	<u>1,181,097</u>
EXCESS OF REVENUES OVER EXPENDITURES	226,839	189,164	416,003
OTHER FINANCING SOURCES:			
Proceeds from capital lease	9,682	(9,682)	
TOTAL OTHER FINANCING SOURCES (USES)	<u>9,682</u>	<u>(9,682)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	236,521	179,482	416,003
Fund balance/net assets, beginning of year	<u>1,683,231</u>	<u>3,048,673</u>	<u>4,731,904</u>
FUND BALANCE/NET ASSETS, END OF YEAR	<u>\$ 1,919,752</u>	<u>\$ 3,228,155</u>	<u>\$ 5,147,907</u>

The accompanying notes are an integral part of these financial statements.

WILTON FIRE PROTECTION DISTRICT

STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE

For the Year Ended June 30, 2008

	General Fund	Adjustments (Note G)	Statement of Activities
PROGRAM REVENUES			
Charges for services	\$ 29,839		\$ 29,839
TOTAL PROGRAM REVENUES	<u>29,839</u>	<u>-</u>	<u>29,839</u>
EXPENDITURES/EXPENSES			
Current:			
Public protection	777,222	\$ 28,105	805,327
Capital outlay	2,506	(2,506)	
Debt service:			
Principal	195,578	(195,578)	
Interest	39,962	(39,962)	
TOTAL EXPENDITURES/EXPENSES	<u>1,015,268</u>	<u>(209,941)</u>	<u>805,327</u>
NET PROGRAM EXPENSE	(985,429)	209,941	(775,488)
GENERAL REVENUES			
Property taxes and assessments	1,163,970	12,245	1,176,215
Use of money and property	58,265		58,265
Miscellaneous	600		600
TOTAL GENERAL REVENUES	<u>1,222,835</u>	<u>12,245</u>	<u>1,235,080</u>
EXCESS OF REVENUES OVER EXPENDITURES	237,406	222,186	459,592
Fund balance/net assets, beginning of year	<u>1,445,825</u>	<u>2,826,487</u>	<u>4,272,312</u>
FUND BALANCE/NET ASSETS, END OF YEAR	<u>\$ 1,683,231</u>	<u>\$ 3,048,673</u>	<u>\$ 4,731,904</u>

The accompanying notes are an integral part of these financial statements.

WILTON FIRE PROTECTION DISTRICT

STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE

For the Year Ended June 30, 2007

	General Fund	Adjustments (Note G)	Statement of Activities
PROGRAM REVENUES			
Charges for services	\$ 40,759		\$ 40,759
TOTAL PROGRAM REVENUES	<u>40,759</u>	<u>-</u>	<u>40,759</u>
EXPENDITURES/EXPENSES			
Current:			
Public protection	777,110	\$ 43,202	820,312
Capital outlay	913,495	(913,495)	
Debt service:			
Principal	107,473	(107,473)	
Interest	22,537	(22,537)	
TOTAL EXPENDITURES/EXPENSES	<u>1,820,615</u>	<u>(1,000,303)</u>	<u>820,312</u>
NET PROGRAM EXPENSE	(1,779,856)	1,000,303	(779,553)
GENERAL REVENUES			
Property taxes and assessments	1,062,990	21,078	1,084,068
Use of money and property	63,504		63,504
Gain (loss) from sale of assets		29,874	29,874
Miscellaneous	12,642	(12,632)	10
TOTAL GENERAL REVENUES	<u>1,139,136</u>	<u>38,320</u>	<u>1,177,456</u>
EXCESS OF REVENUES OVER EXPENDITURES	(640,720)	1,038,623	397,903
OTHER FINANCING SOURCES:			
Proceeds from capital lease	819,853	(819,853)	
Proceeds from sale of assets	41,525	(41,525)	
TOTAL OTHER FINANCING SOURCES (USES)	<u>861,378</u>	<u>(861,378)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	220,658	177,245	397,903
Fund balance/net assets, beginning of year	1,225,167	2,649,242	3,874,409
FUND BALANCE/NET ASSETS, END OF YEAR	<u>\$ 1,445,825</u>	<u>\$ 2,826,487</u>	<u>\$ 4,272,312</u>

The accompanying notes are an integral part of these financial statements.

WILTON FIRE PROTECTION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – GENERAL FUND

For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 928,622	\$ 928,622	\$ 1,009,823	\$ 81,201
Charges for services	18,000	18,000	21,597	3,597
Use of money			8,943	8,943
Miscellaneous			40	40
TOTAL REVENUES	<u>946,622</u>	<u>946,622</u>	<u>1,040,403</u>	<u>93,781</u>
EXPENDITURES				
Current				
Public protection	922,122	922,122	879,402	42,720
Capital outlay	30,500	30,500	52,451	(21,951)
Debt service:				
Principal			1,659	(1,659)
Interest			885	(885)
TOTAL EXPENDITURES	<u>952,622</u>	<u>952,622</u>	<u>934,397</u>	<u>18,225</u>
NET CHANGE IN FUND BALANCE	(6,000)	(6,000)	106,006	112,006
Fund balance at beginning of year	<u>1,885,172</u>	<u>1,885,172</u>	<u>1,885,172</u>	
FUND BALANCE AT END OF YEAR	<u>\$ 1,879,172</u>	<u>\$ 1,879,172</u>	<u>\$ 1,991,178</u>	<u>\$ 112,006</u>

The accompanying notes are an integral part of these financial statements.

WILTON FIRE PROTECTION DISTRICT

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND

For the Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 914,973	\$ 914,973	\$ 1,059,308	\$ 144,335
Charges for services	28,000	28,000	25,283	(2,717)
Use of money			17,768	17,768
Miscellaneous			1,982	1,982
TOTAL REVENUES	<u>942,973</u>	<u>942,973</u>	<u>1,104,341</u>	<u>161,368</u>
EXPENDITURES				
Current				
Public protection	848,375	848,375	757,171	91,204
Capital outlay	12,500	12,500	13,216	(716)
Debt service:				
Principal			355,363	(355,363)
Interest			13,171	(13,171)
TOTAL EXPENDITURES	<u>860,875</u>	<u>860,875</u>	<u>1,138,921</u>	<u>(278,046)</u>
NET CHANGE IN FUND BALANCE	82,098	82,098	(34,580)	(116,678)
Fund balance at beginning of year	<u>1,919,752</u>	<u>1,919,752</u>	<u>1,919,752</u>	
FUND BALANCE AT END OF YEAR	<u>\$ 2,001,850</u>	<u>\$ 2,001,850</u>	<u>\$ 1,885,172</u>	<u>\$ (116,678)</u>

The accompanying notes are an integral part of these financial statements.

WILTON FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND

For the Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 1,095,961	\$ 1,095,961	\$ 1,165,159	\$ 69,198
Charges for services	28,000	28,000	32,034	4,034
Use of money			39,100	39,100
Miscellaneous			2,956	2,956
TOTAL REVENUES	<u>1,123,961</u>	<u>1,123,961</u>	<u>1,239,249</u>	<u>115,288</u>
EXPENDITURES				
Current				
Public protection	952,737	952,737	776,681	176,056
Capital outlay	63,000	63,000	44,313	18,687
Debt service:				
Principal			168,149	(168,149)
Interest			23,267	(23,267)
TOTAL EXPENDITURES	<u>1,015,737</u>	<u>1,015,737</u>	<u>1,012,410</u>	<u>3,327</u>
OTHER FINANCING SOURCES:				
Proceeds from capital lease			9,682	9,682
TOTAL OTHER FINANCING			<u>9,682</u>	<u>9,682</u>
NET CHANGE IN FUND BALANCE	108,224	108,224	236,521	128,297
Fund balance at beginning of year	<u>1,683,231</u>	<u>1,683,231</u>	<u>1,683,231</u>	
FUND BALANCE AT END OF YEAR	<u>\$ 1,791,455</u>	<u>\$ 1,791,455</u>	<u>\$ 1,919,752</u>	<u>\$ 128,297</u>

The accompanying notes are an integral part of these financial statements.

WILTON FIRE PROTECTION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL – GENERAL FUND

For the Year Ended June 30, 2008

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 1,061,905	\$ 1,061,905	1,163,970	\$ 102,065
Charges for services	92,505	92,505	29,839	(62,666)
Use of money			58,265	58,265
Miscellaneous			600	600
TOTAL REVENUES	<u>1,154,410</u>	<u>1,154,410</u>	<u>1,252,674</u>	<u>98,264</u>
EXPENDITURES				
Current				
Public protection	979,389	979,389	777,222	202,167
Capital outlay	84,000	84,000	2,506	81,494
Debt service:				
Principal			195,578	(195,578)
Interest			39,962	(39,962)
TOTAL EXPENDITURES	<u>1,063,389</u>	<u>1,063,389</u>	<u>1,015,268</u>	<u>48,121</u>
NET CHANGE IN FUND BALANCE	91,021	91,021	237,406	146,385
Fund balance at beginning of year	<u>1,445,825</u>	<u>1,445,825</u>	<u>1,445,825</u>	
FUND BALANCE AT END OF YEAR	<u><u>\$ 1,536,846</u></u>	<u><u>\$ 1,536,846</u></u>	<u><u>\$ 1,683,231</u></u>	<u><u>\$ 146,385</u></u>

The accompanying notes are an integral part of these financial statements.

WILTON FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND

For the Year Ended June 30, 2007

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 828,925	\$ 828,925	\$ 1,062,990	\$ 234,065
Charges for services	69,402	69,402	40,759	(28,643)
Use of money			63,504	63,504
Miscellaneous			12,642	12,642
TOTAL REVENUES	<u>898,327</u>	<u>898,327</u>	<u>1,179,895</u>	<u>281,568</u>
EXPENDITURES				
Current				
Public protection	982,450	982,450	777,110	205,340
Capital outlay	297,021	297,021	913,495	(616,474)
Debt service:				
Principal			107,473	(107,473)
Interest			22,537	(22,537)
TOTAL EXPENDITURES	<u>1,279,471</u>	<u>1,279,471</u>	<u>1,820,615</u>	<u>(541,144)</u>
OTHER FINANCING SOURCES				
Proceeds from capital lease			819,853	819,853
Proceeds from sale of assets			41,525	41,525
TOTAL OTHER FINANCING SOURCES			<u>861,378</u>	<u>861,378</u>
NET CHANGE IN FUND BALANCE	(381,144)	(381,144)	220,658	601,802
Fund balance at beginning of year	<u>1,225,167</u>	<u>1,225,167</u>	<u>1,225,167</u>	
FUND BALANCE AT END OF YEAR	<u>\$ 844,023</u>	<u>\$ 844,023</u>	<u>\$ 1,445,825</u>	<u>\$ 601,802</u>

The accompanying notes are an integral part of these financial statements.

WILTON FIRE PROTECTION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2011, 2010, 2009, 2008, and 2007

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Wilton Fire Protection District (District) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The most significant accounting policies of the District are described below.

Background: The District is an independent special district within the County of Sacramento and was established under Health & Safety Code Section 13801 in 1942. It is governed by a five-member Board of Directors who are elected to four-year terms by area residents. The District provides fire protection, rescue, and emergency medical services to approximately 5,250 residents in an area of fifty-nine square miles. The District currently operates four fire stations with a staff of approximately 45 volunteer firefighters and 10 part-time employees. The District is a member of the Northern California Special District Insurance Authority. Automatic and mutual aid agreements exist with all other fire agencies within the County of Sacramento. Mutual aid agreements also exist with other counties and the State of California under the master mutual aid program administered by the Office of Emergency Services of the State of California.

Basis of Presentation – Government-wide financial statements: The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the activities of the District. The District has only governmental activities which are supported primarily by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Interest and other items not properly included among program revenues are reported instead as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year in which they are levied.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Basis of Presentation – Fund Financial Statements: The accounts of the District are organized on the basis of funds. A fund is a separate accounting entity with a self-balancing set of accounts. All of the District's activities are reported in the General Fund.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the

WILTON FIRE PROTECTION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2011, 2010, 2009, 2008, and 2007

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Payable balances consist primarily of payables to vendors.

Property tax revenues, charges for services and interest earnings associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental fund type:

General Fund – The General Fund is the general operating fund of the District and accounts for revenues collected to provide services and finance the fundamental operations of the District. The fund is charged with all costs of operations.

Budgets: Budgets are adopted on a basis consistent with generally accepted accounting principles and in accordance with the District's policy and procedure. Budgetary control is exercised by major object. All budgetary changes during the fiscal year require the approval of the District's Board of Directors. Unencumbered budget appropriations lapse at the end of the fiscal year.

Capital Assets: Capital assets for governmental fund types are not capitalized in the funds used to acquire or construct them. Capital acquisitions are reflected as expenditure in the governmental fund, and the related assets are reported in the government-wide financial statements. Capital assets owned by the District are stated at historical cost or estimated historical cost, if actual historical cost is not available. Contributed capital assets are recorded at their estimated fair market value at the time received.

Capital assets are defined by the District as assets with an initial, individual cost of more than \$1,000. Costs of assets sold or retired are eliminated from the accounts in the year of sale or retirement and the resulting gain or loss is included in the operating statement. In governmental funds, the sale of general capital assets is included in the statement of revenues, expenditures and changes in fund balances as proceeds from sale.

Cost records are not maintained in accordance with generally accepted accounting principles. Accordingly, any discrepancies in the amount reported as capital assets, which may be material, cannot be accurately determined. The District did not maintain cost records for its capital assets acquired prior to the fiscal year ended June 30, 2002. Accordingly, amounts for these assets are not accurately reflected in these financial statements. In addition, the District has not recorded depreciation on its capital assets as required by current generally accepted accounting principles. The amount by which the capital assets and depreciation expense may be misstated cannot be determined.

Prepaid Costs: Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid costs in both government-wide and fund financial statements. Prepaid costs of governmental funds are offset by a nonspendable portion of fund balance to indicate they do not constitute resources available for future appropriation.

WILTON FIRE PROTECTION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2011, 2010, 2009, 2008, and 2007

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred and Unearned Revenues: Unearned revenues arise when resources are received by the District before it has legal claim to them (i.e., when grant monies are received prior to the incurrence of qualifying expenditures). Deferred revenues in governmental funds arise when a potential revenue source does not meet both the “measurable” and “available” criteria for recognition in the current period. Revenues deferred because they were not received in the availability period are recognized for the government-wide presentation.

Long-term Obligations: In the government-wide financial statements, long-term obligations are reported as liabilities in the applicable government activities. In the fund financial statements, the face amount of the debt issued is reported as other financing sources.

Fund Equity: In the fund financial statements, governmental funds report nonspendable, restricted, committed, assigned and unassigned balances.

Nonspendable Funds – Fund balance should be reported as nonspendable when the amounts cannot be spent because they are either not in spendable form, or are legally or contractually required to be maintained intact. Nonspendable balances are not expected to be converted to cash within the next operating cycle, which comprise prepaid items and other assets.

Restricted Funds – Fund balance should be reported as restricted when constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Amounts reported as restricted funds represent developer fees collected for future fire station construction.

Committed Funds – Fund balance should be reported as committed when the amounts can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority. These amounts cannot be used for any other purpose unless the Board modifies, or removes the fund balance commitment.

Assigned Funds – Fund balance should be reported as assigned when the amounts are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned Funds – Unassigned fund balance is the residual classification of the District’s funds and includes all spendable amounts that have not been restricted, committed, or assigned to specific purposes.

The District’s committed, assigned, or unassigned amounts are considered to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classification could be used.

Net Assets: The government-wide financial statements utilize a net assets presentation. Net assets are categorized as investment in capital assets (net of related debt), restricted and unrestricted.

Investment in Capital Assets, Net of Related Debt – This category groups all capital assets into one component of net assets. The outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

WILTON FIRE PROTECTION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2011, 2010, 2009, 2008, and 2007

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Restricted Net Assets – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Assets – This category represents net assets of the District not restricted for any project or other purpose.

Property Taxes: The County of Sacramento is responsible for the collection and allocation of property taxes. Under California law, property taxes are assessed and collected by the County of Sacramento up to 1% of the full cash value of taxable property based on assessed values on March 1 of the preceding year, plus other increases approved by the voters and distributed in accordance with statutory formulas. They become a lien on the first day of the year they are levied. Secured property tax is levied on January 1 and due in two installments, on November 1 and February 1. Unsecured property tax is levied on July 1 and due on July 31.

The County uses the Alternative Method of Property Tax Apportionment. Under this method of property tax apportionment, the County purchases the delinquent secured taxes at June 30 of each fiscal year. These taxes are accrued as intergovernmental receivables only if they are received from the County within 90 days after year end.

New Accounting Pronouncements: In March 2009, the Governmental Accounting Standards Board (GASB) issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This Statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. This Statement was implemented as of June 30, 2007.

GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Post-employment Benefits other than Pensions*, establishes standards for the measurement, recognition and display of other post employment benefits (OPEB) expense/expenditures, related assets and liabilities, note disclosures and, if applicable, required supplementary information in the financial reports of state and local government employers. GASB No. 45 was effective for the fiscal year ending June 30, 2010. The District did not have a valuation of the liability performed so this liability is not reflected in these financial statements. The District made payments for retiree health benefits of \$6,499 and \$8,665 in fiscal years 2010 and 2011, respectively. The amount by which liabilities and expenses may be misstated cannot be reasonably determined.

NOTE B – CASH

At June 30, 2011, 2010, 2009, 2008 and 2007, all of the District's cash and investments are held in the Sacramento County Pooled Investment Fund.

Investment policy: California statutes authorize districts to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. The District does not have an investment policy that addresses its interest rate risk, credit risk and concentration of credit risk.

WILTON FIRE PROTECTION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2011, 2010, 2009, 2008, and 2007

NOTE B – CASH (Continued)

Investment in the County of Sacramento's Investment Pool: The District maintains its cash in Sacramento County's cash and investment pool which is managed by the Sacramento County Treasurer. The District's cash balances invested in the Sacramento County Treasurer's cash and investment pool are stated at amortized cost, which approximates fair value. The amount invested by all public agencies in Sacramento County's cash and investment pool is \$2,527,299,059, \$2,463,940,790, \$2,818,116,113, \$3,103,529,033, and \$3,041,030,210 at June 30, 2011, 2010, 2009, 2008, and 2007, respectively. Sacramento County does not invest in any derivative financial products. The Sacramento County Treasury Investment Oversight Committee (Committee) has oversight responsibility for Sacramento County's cash and investment pool. The Committee consists of ten members as designated by State law. The value of pool shares in Sacramento County that may be withdrawn is determined on an amortized cost basis, which is different than the fair value of the District's position in the pool. Investments held in the County's investment pool are available on demand to the District and are stated at cost, which approximates fair value. This investment is not subject to categorization under GASB No.3.

Interest Rate Risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. As of June 30, 2011, the weighted average maturity of the investments contained in the County's investment pool was approximately 190 days.

Credit Risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating issued by a nationally recognized statistical rating organization. The County's investment pool does not have a rating provided by a nationally recognized statistical rating organization.

Custodial Credit Risk: Custodial risk is the risk that the government will not be able to recover its deposits or the value of its investments that are in the possession of an outside party. Custodial credit risk does not apply to a local government's indirect deposits or investment in securities through the use of government investment pools (such as the County's investment pool).

WILTON FIRE PROTECTION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2011, 2010, 2009, 2008, and 2007

NOTE C – CAPITAL ASSETS

Capital asset activity for the years ended June 30, 2007 to 2011 was as follows:

	Land	Buildings and Improvements	Equipment	Totals
Balance, July 1, 2006	\$ 201,290	\$ 290,481	\$ 2,138,973	\$ 2,630,744
Additions			913,495	913,495
Disposals			(24,283)	(24,283)
Balance, June 30, 2007	201,290	290,481	3,028,185	3,519,956
Additions			2,506	2,506
Balance, June 30, 2008	201,290	290,481	3,030,691	3,522,462
Additions		13,840	30,473	44,313
Disposal			(7,301)	(7,301)
Balance, June 30, 2009	201,290	304,321	3,053,863	3,559,474
Additions			13,216	13,216
Balance, June 30, 2010	201,290	304,321	3,067,079	3,572,690
Additions		7,747	44,704	52,451
Balance, June 30, 2011	<u>\$ 201,290</u>	<u>\$ 312,068</u>	<u>\$ 3,111,783</u>	<u>\$ 3,625,141</u>

NOTE D – LONG-TERM LIABILITIES

In fiscal year 2004, the District leased equipment under a capital lease which has monthly payments of \$150 through February 28, 2009, including interest at 8.67%. Fixed assets acquired under the capital lease consist of office equipment totaling \$7,301.

In fiscal year 2007, the District entered into three capital leases for two vehicles and equipment upgrades to the vehicles. The first lease was for two vehicles which had annual payments of \$128,171 through November 2010, including interest at 3.97%. The second lease was for equipment upgrades to the vehicles which had semiannual payments of \$7,572 through March 2011, including interest at 5.47%. The third lease was for equipment upgrades to the vehicles which had annual payments of \$45,022 through July 2011, including interest at 4.98%. The fixed assets acquired under the capital leases were \$640,875, \$53,572, and \$195,028, respectively. The leases were paid off in fiscal year 2010.

In fiscal year 2009, the District leased equipment under a capital lease which has monthly payments of \$210 through September 2013, including interest at 13.23%. Fixed assets acquired under the capital lease consist of office equipment totaling \$9,683.

WILTON FIRE PROTECTION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2011, 2010, 2009, 2008, and 2007

NOTE D – LONG-TERM LIABILITIES (Continued)

The following is a summary of long-term liabilities activity of the District for the years ended June 30, 2007 to 2011:

	Balance June 30, 2006	Additions	Repayments	Balance June 30, 2007	Due Within One Year
Capital lease obligations	\$ 4,283	\$ 819,853	\$ (107,473)	\$ 716,663	\$ 158,511
	Balance June 30, 2007	Additions	Repayments	Balance June 30, 2008	Due Within One Year
Capital lease obligations	\$ 716,663	-	\$ (195,578)	\$ 521,085	\$ 128,263
	Balance June 30, 2008	Additions	Repayments	Balance June 30, 2009	Due Within One Year
Capital lease obligations	\$ 521,085	\$ 9,682	\$ (168,149)	\$ 362,618	\$ 133,805
	Balance June 30, 2009	Additions	Repayments	Balance June 30, 2010	Due Within One Year
Capital lease obligations	\$ 362,618	-	\$ (355,363)	\$ 7,255	\$ 1,659
	Balance June 30, 2010	Additions	Repayments	Balance June 30, 2011	Due Within One Year
Capital lease obligations	\$ 7,255	-	\$ (1,659)	\$ 5,596	\$ 1,893

As of June 30, 2011, future minimum lease payments under the capital lease obligation are as follows:

Fiscal Year Ending June, 30:	
2012	\$ 2,521
2013	2,521
2014	1,589
Total payments	6,631
Less: amounts representing interest	(1,035)
Net present value of future minimum lease payments	\$ 5,596

NOTE E – DEFINED BENEFIT PENSION PLAN

Plan Description: The District contributes to the California Public Employees Retirement System (PERS), a cost-sharing multiple-employer public employee defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public

WILTON FIRE PROTECTION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2011, 2010, 2009, 2008, and 2007

NOTE E – DEFINED BENEFIT PENSION PLAN

entities within the State of California. All permanent and part-time employees working at least 1,000 hours per year are enrolled in PERS. Under PERS, benefits vest after five years of service. Upon retirement, participants are entitled to an annual retirement benefit, payable for life, in an amount equal to a benefit factor multiplied by their highest average monthly salary over 12 consecutive months of employment. Benefit provisions and all other requirements are established by State statute. The establishment and amendment of specific benefit provisions of the Plan is authorized by resolution of the Board of Directors. PERS requires plans with less than 100 active participants to participate in risk pools.

The District participated in the Miscellaneous 2% at 60 Risk Pool during the years ended June 30, 2007 to 2011. Copies of the PERS annual financial report may be obtained from their Executive Office at 400 P Street, Sacramento, CA 95814.

Funding Policy: Active plan members in the PERS plans are required to contribute 7% of their annual covered salary. The District is required to contribute at an actuarially determined rate; for the years ended June 30, 2011, 2010, 2009, 2008, and 2007 was 17.474%, 17.438%, 18.405%, 19.214% and 19.984% of the annual covered payroll. The contribution requirement of plan members and the District are established and may be amended by PERS. The District’s contributions for the years ended June 30, 2011, 2010, 2009, 2008, and 2007 were \$12,106, \$10,819, \$10,972, \$10,843, and \$9,530, respectively, which were equal to the required contributions for each year.

NOTE F – INSURANCE

The District is a member of the Special District Risk Management Authority (SDRMA). The SDRMA is a risk-pooling self-insurance authority, created under the provisions of the California Government Code Sections 6500 et. seq. The purpose of the SDRMA is to provide a full risk management program for California local governments.

The District pays an annual premium to SDRMA for general and auto liability, personal liability for board members, errors and omissions, property, boiler and machinery, employment practices liability and employee dishonesty insurance coverage. The District annual premium is based on its pro-rata share of charges for the pooled risk, claims adjusting and legal costs, and administrative and other costs to operate the SDRMA.

The District’s deductible and coverage are as follows:

Coverage	SDRMA	Deductible
General and auto liability (includes errors and omissions)	\$ 2,500,000	\$ 500 to \$1,000
Property damage	1,000,000,000	2,000
Boiler and machinery	100,000,000	1,000
Employment practices and employee benefits	2,500,000	-
Personal liability	500,000	500
Employee dishonesty	400,000	-
Workers compensation	Statutory	-

WILTON FIRE PROTECTION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2011, 2010, 2009, 2008, and 2007

NOTE G—RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Amounts reported for governmental activities in the governmental funds balance sheet are being adjusted to arrive at the statement of net assets. The adjustments are as follows:

	<u>2011</u>	<u>2010</u>	<u>2009</u>
Fund balances - Total Governmental Funds	\$ 1,991,178	\$ 1,885,172	\$ 1,919,752
When capital assets that are to be used in governmental activities are purchased or constructed, the costs of those assets are reported as expenditures in governmental funds. However, the statement of net assets includes those capital assets among the assets of the District as a whole.	3,625,141	3,572,690	3,559,474
Certain receivables are not available to pay current period expenditures and therefore are deferred in the governmental funds.	-	2,381	37,287
Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net assets.			
Accrued interest payable			(5,988)
Capital lease obligation	<u>(5,596)</u>	<u>(7,255)</u>	<u>(362,618)</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u>\$ 5,610,723</u>	<u>\$ 5,452,988</u>	<u>\$ 5,147,907</u>

WILTON FIRE PROTECTION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2011, 2010, 2009, 2008, and 2007

NOTE G—RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS
(Continued)

	<u>2008</u>	<u>2007</u>
Fund Balance - Total Governmental Funds	\$ 1,683,231	\$ 1,445,825
When capital assets that are to be used in governmental activities are purchased or constructed, the costs of those assets are reported as expenditures in governmental funds. However, the statement of net assets includes those capital assets among the assets of the District as a whole.	3,522,462	3,519,956
Certain receivables are not available to pay current period expenditures and therefore are deferred in the governmental funds.	56,104	43,859
Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net assets.		
Accrued interest payable	(8,808)	(20,665)
Capital lease obligation	<u>(521,085)</u>	<u>(716,663)</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u>\$ 4,731,904</u>	<u>\$ 4,272,312</u>

WILTON FIRE PROTECTION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2011, 2010, 2009, 2008, and 2007

NOTE G—RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS
(CONTINUED)

	<u>2011</u>	<u>2010</u>	<u>2009</u>
Net Change in Fund Balance - Total Governmental Funds	\$ 106,006	\$ (34,580)	\$ 236,521
<p>Governmental funds report capital outlay as expenditures. However, in the Government-wide Statement of Activities the cost of those assets when completed is allocated over their estimated useful lives as depreciation expense.</p>			
Cost of assets capitalized	52,451	13,216	44,313
Loss from sale of assets			(7,301)
<p>Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Government-wide Statement of Net Assets. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets principal payments on long-term debt.</p>			
Principal payments	1,659	355,363	168,149
Accrued interest		5,988	2,820
Proceeds from capital lease			(9,682)
Some receivables are deferred in the Governmental Funds because the amounts do not represent current financial resources that are recognized under the accrual basis in the Statement of Activities.	<u>(2,381)</u>	<u>(34,906)</u>	<u>(18,817)</u>
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u>\$ 157,735</u>	<u>\$ 305,081</u>	<u>\$ 416,003</u>

REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and General Fund of the Wilton Fire Protection District (the District) as of and for the years ended June 30, 2007 to 2011, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated August 21, 2013. The report was qualified because a complete listing of capital assets was not maintained and a liability for other postemployment benefits has not been recorded. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that were not identified. However, as described in the accompanying schedule of prior year findings, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected on a timely basis. We consider findings 2006-1 and 2011-1 described in the schedule of prior year findings to be material weaknesses.

To the Board of Directors
Wilton Fire Protection District

A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider findings 2006-3, 2006-4, 2006-5, and 2006-6 described in the accompanying schedule of prior year findings to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of Directors and management and is not intended to be and should not be used by anyone other than these specified parties.

Richardson & Company

August 21, 2013

WILTON FIRE PROTECTION DISTRICT
SCHEDULE OF PRIOR YEARS FINDINGS
June 30, 2011, 2010, 2009, 2008, and 2007

Finding 2006-1: Capital Assets

Our audit opinion is qualified because the District has not maintained a complete and up-to-date list of its capital assets. To remove this qualification, the District will need to take a physical inventory of its capital assets, determine or estimate the cost of these capital assets and revise the general ledger to match the asset list by asset category. In addition, the balance of accumulated depreciation on each asset will need to be calculated and the general ledger adjusted accordingly. Separate general ledger accounts should be established for accumulated depreciation for each asset type. Once the list has been updated the following processes need to be put in place to maintain an accurate list going forward:

1. Procedures need to be put in place to identify and record fixed asset additions, including construction in progress (CIP), to update the capital asset listings on a timely basis.
2. Capital assets that are surplused or disposed need to be removed from the asset list.
3. Assets that are donated to the District need to be valued and reflected on the asset list.
4. The District should take a physical inventory of its capital assets on a regular basis (such as every three to five years) to ensure that only active, in-service capital assets are included on the District's capital asset listing. Such physical counts will help detect the loss or unauthorized use of valuable property.

The District should also adopt a formal asset policy addressing acquisitions, disposal and capitalization of capital assets.

Finding 2006-3: Internal Control over Cash Receipts

A receipt book or a receipt log should be used for all over the counter transactions. The book or log along with the plan check forms should be compared to the amounts of the deposit. For this procedure to be effective as a control, the log should be compared with the detail postings in the cash account by an employee that has no access to the cash. The District needs to ensure that adequate internal controls are in place and that duties are adequately segregated to minimize the fraud risk of the District.

Finding 2006-4: Credit Card Process

We noted that the District does not have a written credit card policy, although informal procedures are currently in place. We recommend that the District develop a policy that addresses the procedures for purchases made on credit cards. These procedures should include the allowable uses of credit cards, who is authorized to make the purchases, purchase limits, documentation requirements and approvals needed. The Chief and the Board review credit card charges so there appears to be adequate review of the transactions, but the District should formalize the procedures in a policy.

WILTON FIRE PROTECTION DISTRICT
SCHEDULE OF PRIOR YEARS FINDINGS

June 30, 2011, 2010, 2009, 2008, and 2007

Finding 2006-5: Maintain Accounting Records

We noted some accounting records for specific transactions, such as vendor invoices, could not be located. While we understand that the current staff was not present during the entire time of our audit period and the number of documents that could not be located was much less than our previous audit, we wanted to emphasize the importance of maintaining these records.

Finding 2006-6: Document Significant Accounting Processes

We recommend that the District identify and document its significant accounting processes. Accounting processes are procedures to initiate, authorize, record, process and report transactions. Processes included activities and procedures involved in routine accounting transactions or events, such as the collection of plan check fees, processing deposits, paying invoices, processing payroll, taking physical inventory, etc.

Finding 2011-1: Liability for Post-Employment Benefits

Our audit opinion is qualified because the District has not recorded the liability for post-employment benefits. To remove this qualification, the District will need to have a valuation of the liability and record the liability in the general ledger.

**Fire Service Master Plan for the Wilton Fire
Protection District**

WILTON, CALIFORNIA

June 15, 2005

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1. INTRODUCTION AND EXECUTIVE SUMMARY

1. INTRODUCTION AND EXECUTIVE SUMMARY

The report, which follows, presents the results of the Fire Service Master Plan study conducted by the Matrix Consulting Group for the Wilton Fire Protection District.

This first chapter introduces the analysis – outlining principal objectives and how the analysis was conducted – and presents an Executive Summary.

1. PROJECT SCOPE OF WORK

The Wilton Fire Protection District requested a comprehensive scope of work for this project. In general, the scope details centered around operating projections for the course of the planning period. This includes:

- **Developed an initial understanding of key issues which frame this study.** This was accomplished through interviews with key District staff, including the Chief, Deputy Chief and Assistant Chief, as well as staff from outside agencies, such as Elk Grove Community Services District.
- **Developed a descriptive profile of the Wilton Fire Protection District.** Through interviews and data collection, the project team documented organization structure, reporting relations, staffing, deployment, workload of emergency responses unit, station location, distribution of calls, etc.
- **Developed and distributed a confidential survey of Fire and EMS responders in the Wilton Fire Protection District.** Based on the project team's understanding of the Wilton Fire Protection District, the project team developed a confidential survey to elicit perceptions and attitudes of residents / interns with respect to staffing, deployment, equipment and apparatus, etc.
- **Evaluated the volunteer responder program in the Fire District.** Based on a analysis of calls for service demands, deployment, resident and intern actual response to calls, the project team evaluated the volunteer program. Additionally, the project team reviewed the structure of the volunteer program including recruitment and retention programs.
- **Evaluated the current response system and developed a Master Plan for future services.** In this task, the project team evaluated the current response system and projected the future needs of the District in terms of fire, rescue and EMS. This included documentation and assessment of the 'basic' issues of the responder system, evaluation of the system and comparison of its effectiveness,

analysis of the current fire / rescue station response network, evaluation of current practices, assessment of policies and procedures, etc.

- **Evaluated the current support systems and developed a Master Plan within the planning horizon.** This task included a review of the current fire prevention, public education and training programs in place at the Wilton Fire Protection District.
- **Evaluated the management systems and organizational issues related to the delivery of fire and rescue services in the Fire District.** This task focused on the evaluation of possible organizational models for the effective and efficient delivery of fire and rescue services.

This Fire Service Master Plan needs to be a 'living document,' which can be easily updated as conditions change such as growth parameters and financing capabilities.

3. PROJECT METHODOLOGIES

The processes utilized in developing this study were extensive, as described in the points below:

- Interviews were conducted with the Wilton Fire Protection District staff, including the Fire Chief, Assistant Chief and Deputy Chief, as well as other administrative personnel. The purpose of these meeting was to develop an understanding of the District's organization, costs, staffing and programs, as well as issues potentially impacting this study.
- Fire Department interviews were complemented with interviews with staff from other agencies, primarily Elk Grove Community Services District, as well as with confidential surveys distributed to all resident and intern volunteers.
- Interviews were followed-up by data collection. Data collection focused on documenting key aspects of fire service organization, staffing, staffing policies, budgets, salaries and benefits, emergency medical service delivery, fire prevention programs, training, apparatus and facilities, and calls for service workloads.
- The project team also interviewed and / or collected data from outside organizations, such as the Elk Grove Community Services District, Sacramento County and the Sacramento Council of Governments to develop an understanding of the population and demographics in the periphery of the Wilton Fire Protection District.

The section, which follows, presents the structure of the report.

4. STRUCTURE OF THE REPORT

In addressing these questions the project team has prepared this analysis of fire, emergency medical and financial issues. This report is divided into seven chapters, as detailed below:

- **Chapter 1** – describes the scope of this study and the methodologies utilized. It also provides an executive summary of key recommendations.
- **Chapter 2** – provides a profile, or description, of the fire and emergency medical systems in and around the Wilton Fire Protection District.
- **Chapter 3** – presents a summary of the results of the confidential employee survey distributed to intern and resident volunteers.
- **Chapter 4** – presents the population and calls for service projections based on data provided by the Sacramento Council of Governments and Sacramento County.
- **Chapter 5** – provides recommended fire service goals for the Wilton Fire Protection District.
- **Chapter 6** – provides an analysis of current project needs of the Wilton Fire Protection District.
- **Chapter 7** – presents a discussion regarding financial options available to the Wilton Fire Protection District should it be unable in the future to sustain delivery of effective fire services with a resident and intern volunteer program.

In establishing the analytical framework necessary for an evaluation of the fire and emergency medical services systems, this report provides the Wilton Fire Protection District with the policy and financing tools necessary to make important decisions in the future. The section, which follows, presents the executive summary.

6. EXECUTIVE SUMMARY

In considering that fire protection system that most cost effectively serves the residents within the WFPD, there are a number of factors to consider. These include the following:

- The WFPD serves a population of 6,400 that is projected to increase to a little above 8,000 by 2020;
- The WFPD presently generates annual revenues of approximately \$750,000 with almost 90% of this revenue deriving from property taxes;
- The WFPD relies on a mix of intern and resident volunteers – just like 90% of the fire departments that serve a population between 5,000 and 10,000; and
- The WFPD responds to an average of 1.5 calls for service per day.

A volunteer fire protection system is ideally suited to the rural nature of Wilton and the call for service workload. The volunteer fire protection system works cost effectively for the WFPD. The recommendations contained within this master plan are designed to enhance the effectiveness of that volunteer fire protection system.

The following table provides an encapsulated summary of the recommendations contained within this report.

Index	Recommendations
5.2	The Board of Directors of the Wilton Fire Protection District should consider the goals presented in this report, modify them as necessary, and adopt them.
6.1	The WFPD should adopt a mission statement.
6.2	The number of active resident volunteers should be increased to 30.
6.2.1	The compensation of resident volunteers for drills should be modified from \$12/drill to \$12/hour.
6.2.1	The compensation of resident volunteers should be modified from a flat \$12/call to a range of \$12/call to \$16/call depending upon the skills and participation of the resident volunteer.
6.2.1	The compensation for intern volunteers should be modified from a flat \$50 per shift for Firefighters and \$200 for Fire Captains to a range that should be based upon and the extent of certificates and licenses possessed by the intern volunteer, and the number of shifts the intern volunteer works per month. The recommended range for Firefighters should be \$50 to \$65 per shift, for Fire Engineers would be \$65 to \$80 per shift, and for Fire Captains should be \$200 to \$260 per shift.
6.2.2	The recruitment practices for resident and intern volunteers should be enhanced.

Index	Recommendations
6.2.3	Strategies and incentives should be developed to reduce the turnover rate of resident and intern volunteers.
6.3.1	Responsibility for State-mandated fire inspections should be assigned to intern volunteers.
6.3.2	The District should utilize Firehouse software to develop and maintain a record keeping system for all occupancies that the state requires to be inspected or that are inspected as part of the company inspection program.
6.3.3	A company inspection program should be developed.
6.3.4	The public education program should be enhanced.
6.3.5	The District should utilize a part-time fire inspector for construction plan check and inspection.
6.3.6	Pre-fire plans should be developed for facilities that are high-risk.
6.4.1	The District should assure that resident volunteers meet training requirements.
6.4.2	The District should assure that resident and intern volunteers meet the certification requirements contained within the job descriptions.
6.5.1	A replacement fund for apparatus should be established.
6.5.2	The backlog of apparatus requiring replacement should be addressed using tax exempt lease purchase financing.
6.5.3	The number of apparatus in the fleet should be reduced.
6.6	The District should become a full participating member in the Sacramento Regional Fire Emergency Communication Center.
6.7	The WFPD should adopt a five-year CIP.
6.8	The District should build a new fire station: Station #82R. The station should be scaled back in square footage to a range comparable to station #83 and #84.
7.2	If the District is unable to sustain effective fire service delivery using resident and intern volunteers, it should seek the approval of voters for a special tax to provide funding to convert station #81 to career status.
7.3.7	Fire station #81 should be remodeled and expanded and a new fire pumper acquired for fire station #82R using a fire and facilities impact fees, in part, for funding.
7.3.8	The WFPD should adopt a fire and facilities impact fee to fund the costs of fire apparatus and facilities required as a result of development in the District.

2. PROFILE

2. PROFILE

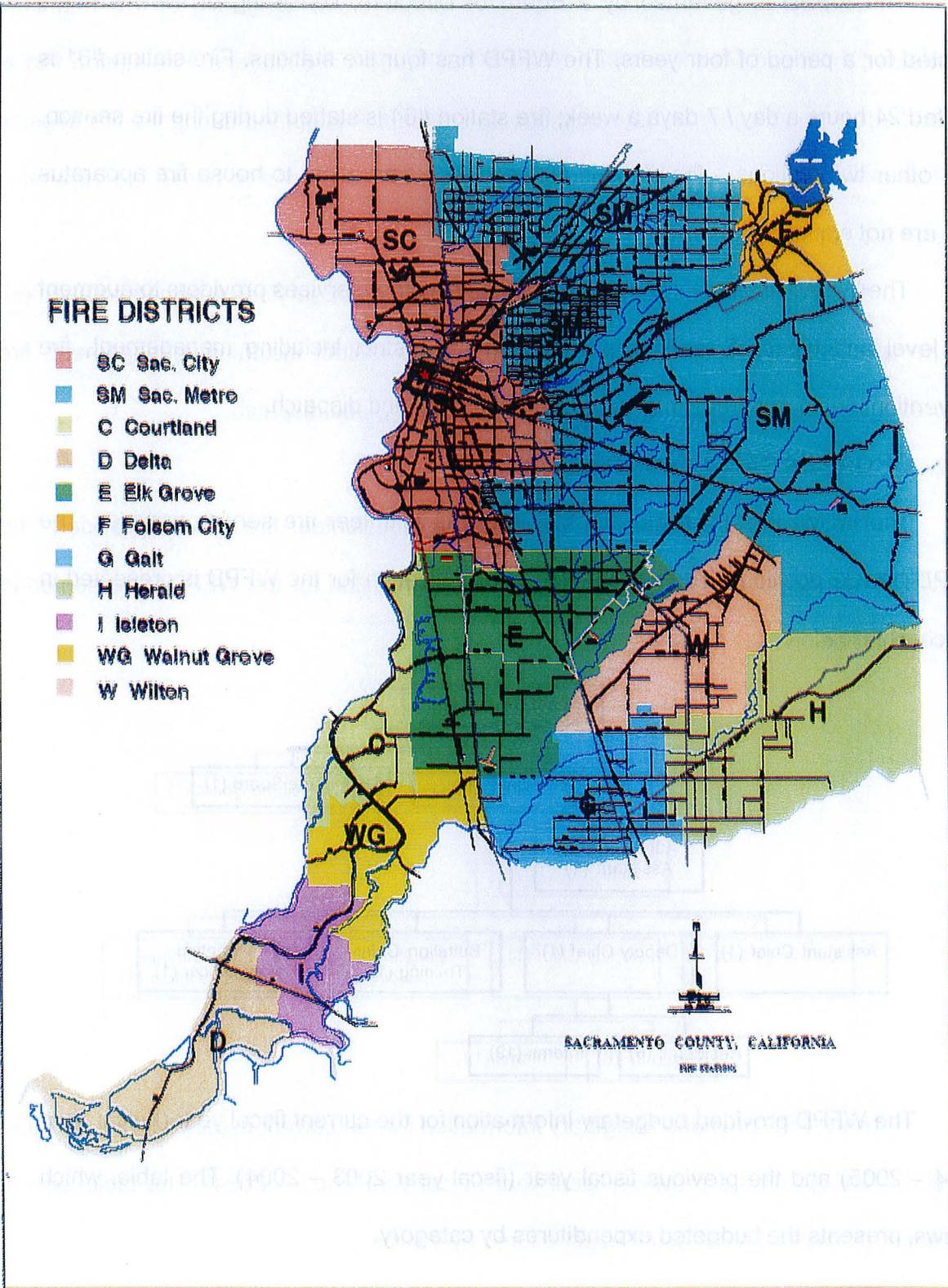
This section of the Fire Service Master Plan for the Wilton Fire Protection District (WFPD) provides information regarding the current organization and operation of the WFPD. The data was developed through interviews of WFPD management and personnel, review of available documents and records, and computer records and data.

The section, which follows, provides a brief introduction and basic overview of the Wilton Fire Protection District and their fire, rescue and emergency services.

1. OVERVIEW

The WFPD was established in 1942 and is an all-volunteer organization that provides fire and emergency services to a population of approximately 6,000 residents, covering an area of nearly 60 square miles. The district is located in south Sacramento County. Adjacent fire agencies include the Elk Grove Community Services District (EGCSD) to the west, the City of Galt to the south, Herald on the south and the east, and Sacramento Metropolitan Fire District to the north and the east. A map identifying the boundaries of these fire agencies and the WFPD is presented on the following page.

Land use within the WFPD, based upon the general plan adopted by Sacramento County, is a mix of agricultural residential (1 to 10 acres per dwelling unit), agricultural cropland, and general agricultural. All of the WFPD lies outside the 20-year Urban Services Boundary established by the Sacramento County general plan.

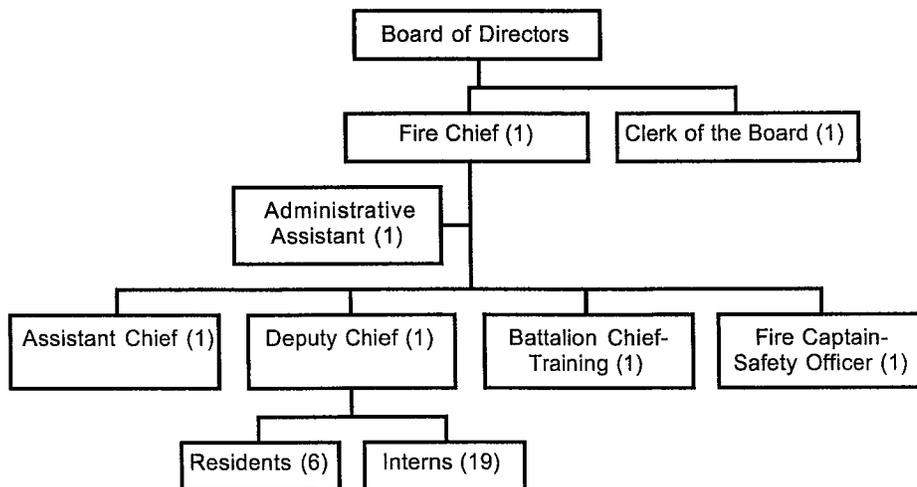


The WFPD is governed by a Board of Directors, consisting of five members elected for a period of four years. The WFPD has four fire stations. Fire station #81 is staffed 24 hours a day / 7 days a week; fire station #84 is staffed during the fire season. The other two stations – fire stations #82 and #83 – are used to house fire apparatus and are not staffed.

The WFPD has established agreements with other services providers to augment the level and types of services provided by the district including management, fire prevention, fleet / apparatus maintenance, call-taking and dispatch.

2. ORGANIZATION AND BUDGET

The Wilton Fire Protection District is an all-volunteer fire service provider. The WFPD has 32 positions. The current plan of organization for the WFPD is presented in the chart below.



The WFPD provided budgetary information for the current fiscal year (Fiscal Year 2004 – 2005) and the previous fiscal year (fiscal year 2003 – 2004). The table, which follows, presents the budgeted expenditures by category.

Category	FY 2003 – 2004	FY 2004 -2005
Salaries and Benefits	\$379,220	\$322,594
Services and Supplies	\$204,173	\$453,678
Other Finances Use	\$2,988	\$86
Capital Outlay	\$75,000	\$113,595
Total	\$661,381	\$889,953

The points, which follow, provide a brief discussion of the budgeted expenditures.

- The budget has increased in fiscal year 2004 – 2005 by 35% from the previous fiscal year. This reflects use of one-time fund balance in the amount of \$169,133 in FY 2004 – 05.
- The capital outlay budget increased by 51% in fiscal year 2004 – 2005 from the previous fiscal year. This included replacement of a staff vehicle (\$78,000), mobile data terminal replacements (\$10,000), and other capital outlay.
- The salary and fringe benefit budget decreased by 15% in fiscal year 2004 – 2005 from the previous fiscal year. The major items include the internship program (\$130,000), volunteer firefighters (\$40,000), and the Clerk of the Board (\$33,000), and Workers Compensation (\$24,000).
- The service and supply budget more than doubled in fiscal year 2004 – 2005 from the previous fiscal year. The major items include the following:
 - The WFPD contracts with the EGCSO for fleet maintenance and management. The table, below, presents a summary for fiscal year 2004 – 2005 budgeted for contract services with EGCSO.

Contract	Amount
Maintenance Agreement	\$30,000
Accounting Services	\$15,000
Fire Chief / Management Contract	\$60,000
Total	\$105,000

While \$15,000 is budgeted for accounting services, the WFPD provides these services itself, and does not currently utilize the EGCSO.

- Fire equipment maintenance is budgeted at \$51,974. This includes maintenance of self-contained breathing apparatus, reserve hose replacement, nozzle replacement, purchase of automatic external defibrillators, jaws of life maintenance, etc.
- Replacement of protective equipment and clothing at \$35,102.

- Vehicle maintenance (tires, parts, oil filters) and miscellaneous repairs at \$30,000.
- Professional services, other than the contract for the fire chief with EGCSO, at \$46,250 that includes the master plan and fire station #82R design.
- Fuel and lubricant supply at \$20,000.

The budgeted amounts for contracts with the EGCSO represent approximately 12% of the WFPD's fiscal year 2004 – 2005 budget.

The table below presents the budgeted sources of revenue for the WFPD for fiscal years 2003-04 and 2004-05.

Source of Revenue	FY 2003-04	FY 2004-05
Property Tax Current Secured	\$481,000	\$545,733
Property Tax Current Unsecured	\$26,800	\$28,601
Property Tax Current Supplemental	\$28,318	\$43,540
Property Tax Secured Delinquent	\$5,700	\$6,629
Property Tax Supplemental Delinquent	\$1,000	\$1,271
Property Tax Unitary	\$12,000	\$11,702
Property Tax Redemption	\$-	\$1
Property Tax Prior Unsecured	\$50	\$498
Property Tax Penalties	\$-	\$98
Sub-Total	\$554,868	\$638,073
Interest Income	\$8,000	\$8,634
Sub-Total	\$8,000	\$8,634
Home Property Tax Rel.	\$11,000	\$12,701
Sub-Total	\$11,000	\$12,701
Miscellaneous Other Fees	\$-	\$10
Plan Check Fees	\$25,000	\$42,528
Sub-Total	\$25,000	\$42,538
Miscellaneous Other	\$-	\$18,874
Sub-Total	\$-	\$18,874
TOTAL	\$598,868	\$720,820

The points, which follow, provide a brief discussion of the budgeted revenues.

- Property tax revenues comprise 89% of the revenues received by the WFPD.
- Property tax revenues increased by 15% in fiscal year 2004-05 from the previous fiscal year.

- Plan check fees were the only other significant source and were budgeted at \$42,538 in fiscal year 2004-05.

Overall, the revenues for the WFPD increased substantially in 2004-05 above the norm for previous fiscal years. In fiscal year 2001-02, the revenues for the WFPD amounted to \$559,865; in fiscal year 2002-03, revenues amounted to \$606,140.

The section, which follows, provides a discussion of the roles and responsibilities of personnel in the WFPD.

3. WFPD PERSONNEL ROLES AND RESPONSIBILITIES

The table, which follows, provides a brief description of the key roles and responsibilities of each position at the WFPD.

Position Classification	No.	Key Roles and Responsibilities
Fire Chief	0.40	<ul style="list-style-type: none"> • The Wilton Fire Protection District has a contract with the Elk Grove Community Services District (EGCSD) to provide management services. The Fire Chief spends 40% of his / her time managing and directing the operations of the WFPD. • Responsible for the overall direction and management of the District, including personnel, operations, and budgetary needs. • Carries out the decisions of the Board of Directors.
Deputy Chief	1.00	<ul style="list-style-type: none"> • Works from 9 a.m. to 12 noon Monday through Friday. • Acts as second in command in the WFPD. • Serves as the Fire Marshal and delivers fire prevention services including plan checking, annual inspections mandated by the State, construction inspection for conformance with the fire codes, etc. • Directs fire suppression operations responding to emergency incidents and acting as the incident commander.
Assistant Chief	1.00	<ul style="list-style-type: none"> • Responds to emergency incidents as Squad 82. • Maintains station 82 and station 83. • Conducts pre-trip inspections of fire apparatus.

Position Classification	No.	Key Roles and Responsibilities
Battalion Chief / Training Officer	1.0	<ul style="list-style-type: none"> • This is a volunteer position. • Assesses the training needs of WFPD personnel. • Plans, develops, and implements firefighting and rescue technique training. • Coordinates in-service and staff development programs. • Teaches classes to the public.
Clerk to the Board	0.75	<ul style="list-style-type: none"> • Serves as the Clerk to the Board, including making agendas, taking minutes, and maintaining necessary reports and documentations. • Provides administrative support to the command staff; • Directs the duties of the Administrative Assistant; • Works with Chief to develop budget, report to the County and coordinate personnel and payroll needs for the District.
Administrative Assistant	0.25	<ul style="list-style-type: none"> • Provides administrative and clerical support to the command staff; • Assists the Clerk to the Board as needed.
Public Education Officer	1.0	<ul style="list-style-type: none"> • This is a volunteer position. • Coordinates and delivers public education services for the WFPD including the education of school children in the 1st and 4th grades, at special events such as the Chili cookoff, Western festival, Harvest festival, etc.
Intern Volunteer	19.0	<ul style="list-style-type: none"> • Interns are volunteers that are paid a stipend, and are required to work a minimum of two 24 hour shifts per month. • Interns perform typical functions of fire fighters, including conducting equipment checks and inspections, respond to fire and emergency medical calls,
Resident Volunteer	6.0	<ul style="list-style-type: none"> • Residents are volunteers, and are not required to staff any stations. • Residents respond to calls, as necessary, from their location.

The WFPD relies on volunteers – interns and residents – to deliver services. Resident volunteers are paid \$12/call. This includes drills. The intern volunteers or shift staff are paid based upon their classification: Firefighters are paid \$50/shift, while Fire Captains are paid \$200/shift.

4. FIRE STATION LOCATION, APPARATUS, STAFFING AND SCHEDULING

This section presents a review of the fire stations, including their location, number and types of apparatus and their typical staffing configurations.

The following table gives a summary of the fire station locations, the type of apparatus housed in the respective location, and the typical staffing.

Fire Station	Apparatus	Typical Staffing
Fire Station #81 9800 Dillard Road Wilton, CA 95693 2.6 acre site owned by the WFPD 7,800 square foot facility Constructed in 1967	<ul style="list-style-type: none"> • 2 Engines • 2 Squads • 1 Rescue • 1 Utility • 1 Light • 1 Water Tender • 1 Grass 	<ul style="list-style-type: none"> • 1 Captain • 3 Fire Fighter Interns
Fire Station #82 Lee School Road and Dillard Wilton, CA 95693 288 square foot facility located on private property.	<ul style="list-style-type: none"> • 1 Squad 	<ul style="list-style-type: none"> • This station is not staffed.
Fire Station #83 Orange and Dillard Wilton, CA 95693 0.28 acres of usable space owned by the WFPD 1,400 square foot facility. Constructed in 1978.	<ul style="list-style-type: none"> • 1 Engine • 1 Squad • 1 Grass 	<ul style="list-style-type: none"> • This station is not staffed.
Fire Station #84 10661 Alta Mesa Road Wilton, CA 95693 15 acre site owned by the WFPD 2,100 square foot facility Constructed in 1978	<ul style="list-style-type: none"> • 1 Engine • 1 Squad • 1 Grass 	<ul style="list-style-type: none"> • This station is staffed during the high risk fire season, typically with: <ul style="list-style-type: none"> – 1 Captain – 1 Fire Fighter Intern

As the table shows, the WFPD typically has a daily line staffing of 4 during the low fire risk months and a daily line staffing of 6 during high fire risk months. Three of the stations are located along Dillard Road: these include fire stations #81, #82, and

#83. Each of these stations are 2.2 to 2.6 miles in distance from each other. Station #84, located in the southern portion of the District, is almost 6 miles in distance from station #82 and 5 miles from station #81.

WFPD has received an ISO class 9 rating. ISO's PPC system has been in use since the early 1900's, and has been continuously modified and refined over that time.

The Fire Suppression Rating Schedule (FSRS) looks at a great deal of specific information about the fire department, the water supply, and the types of property in the community, and uses a fairly complex process to evaluate that information. In general though, here are the factors the Public Protection Classification system looks at.

- Water supply is the most important single factor, and accounts for 40% of the total rating. There are some specific minimum requirements for specific classes; to be Class 8 or higher, for example, the district must have the water supply and equipment to deliver at least 250 gallons per minute for at least two hours. The WFPD only has one fire hydrant in its service area, and four draft locations along the Folsom South canal.
- Fire equipment accounts for 26% of the rating.
- Personnel accounts for 24% of the rating. 15% of that is based on the numbers of firefighters available for the initial response and how quickly the firefighters can respond. The other 9% reflects the initial and ongoing training the firefighters receive.
- The alarm and paging system accounts for the remaining 10% of the rating.

More communities in the United States have an ISO class 9 rating than any other rating. 31% of the communities in the United States have a class 9 rating.

(1) Scheduled Staffing Compared to Actual Staffing

The WFPD relies on volunteers, both resident volunteers and interns. The participation levels and availability of these volunteers varies. Interns are assigned to shifts and must staff a minimum of two shifts per month, while residents, when

available, respond to calls as needed. The project team sampled shift schedules and daily watch sheets, which record the number of personnel actually reporting for duty for each shift. While watch sheets were available for a twelve-month period, the monthly schedules were not. The sample consisted of the first seven days of each month from May through November 2004. The table, which follows, presents the results of the sample.

	Number of Shifts	Percentage of Sample
Sample Size	51	100%
100% of Scheduled Staff Reporting	23	45%
More Personnel Reporting Than Scheduled	18	35%
Less Personnel Reporting than Scheduled	10	20%

The points, which follow, provide a brief discussion of the information presented in the table.

- As the table shows, 45% of the shifts sampled had 100% of the scheduled staff reporting.
- Of the 51 shifts, 18 shifts (or 35%) had more personnel reporting than scheduled. Approximately 17% of the 18 shifts had two additional personnel, 72% had 1 additional person, and 11% had 0.5 additional coverage (e.g., an additional person who worked a 12-hour shift).
- There were 10 shifts (20%) in the sample for which there were less personnel reporting than scheduled. One shift had a person for partial coverage (a portion of the 24 hour shift). Of the 10 shifts, 7 shifts (or 70%) were short by one person and 2 of the 10 shifts were short 2 or more people.

The section, which follows, presents a summary of the shift attendance of volunteers.

(2) Shift Attendance of Residents and Interns

Payroll statements for the WFPD were reviewed to determine the number of shifts attended by the Interns and Residents. The sample consisted of ten months, from January 2004 through October 2004 and included the position, employee name,

number of shifts worked and the total dollar amount paid. The table, below, presents the average number of shifts worked by type of position for the sample period.

Date	Residents		Intern	
	Total No. of Shifts	Ave. No. of Shifts per Resident	Total No. of Shifts	Ave. No of Shifts Per Intern
January	26.00	2.89	87.00	3.22
February	28.46	2.59	52.91	2.12
March	35.48	2.96	93.81	4.08
April	27.00	2.25	79.54	2.95
May	27.12	2.26	67.75	2.42
June	55.35	4.61	123.15	5.35
July	39.21	4.36	92.93	4.22
August	34.00	4.25	105.00	5.00
September	37.38	4.67	85.61	4.51
October	29.04	3.63	85.67	5.04
Total	339.04	3.36	873.36	3.76

As the table shows, on average, Intern volunteers worked approximately 3.76 shifts each per month and resident volunteers worked an average of 3.36 shifts per month.

(3) Volunteer Turnover

The WFPD provided the project team with information regarding the status of resident volunteers for a 10 months period. This information included the position, employee name, status as of November 1, 2003, and status as of August 15, 2004. The table, below, provides a summary of this information.

Position	Active Member	No Longer w/ WFD	Total
Assistant Chief	1	0	1
Deputy Chief	1	0	1
Captain	6	4	10
Battalion Chief	1	1	2
Line Volunteer	19	7	26
Total	28	12	40

As the table shows, from November 1, 2003 through August 15, 2004, the WFPD lost 12 volunteers. This is a turnover rate of 30%.

The section, which follows, presents available workload for the WFPD.

5. WFPD WORKLOAD AND SERVICE LEVELS

This section provides the various workload indicators of the WFPD including the summary of calls for service, response times, the number of calls for service, as well as the number of incidents responded to by the resident volunteers. This included the following data:

- Total summary of calls for service by type;
- Response times;
- Calls for service by time of day and day of week;
- Apparatus runs by time of day and day of week; and
- Response to calls by resident volunteers.

The primary workload indicators for the WFPD were developed from calls for service information maintained by the WFPD for calls occurring from January 2004 through November 2004. Additionally, the project team utilized calls for service information provided by the EGCSO to develop response time averages and number of apparatus runs. The EGCSO was able to provide information for January 1, 2004 through June 30, 2004 and calendar year 2003.

(1) Calls for Service by Type

The following table shows the total number of calls for service by month experienced by the WFPD based on the calls for service data provided by the WFPD by incident type for January 1, 2004 through November 30, 2004.

Total Number of Calls by Month by Type for January 2004 through November 2004							
Month	False Call	Fire	Medical	N/A	Other	Total	% of Total
January	1	10	26	0	8	45	9%
February	0	8	27	0	9	44	9%
March	0	7	31	0	7	45	9%
April	0	16	31	0	5	52	10%

WILTON FIRE PROTECTION DISTRICT, CALIFORNIA
Fire Service Master Plan

Total Number of Calls by Month by Type for January 2004 through November 2004							
Month	False Call	Fire	Medical	N/A	Other	Total	% of Total
May	0	20	20	2	2	44	9%
June	0	17	34	0	7	58	11%
July	0	18	31	0	4	53	10%
August	0	13	18	0	4	35	7%
September	0	14	35	3	2	54	11%
October	0	5	26	0	8	39	8%
November	0	4	30	0	4	38	7%
Total	1	132	309	5	60	507	100%
% of Calls	0%	26%	61%	1%	12%	100%	

As the above table shows, approximately 26% of calls for service responded to by the WFPD were for fire calls and 61% were medical calls. The total number of calls for service for 11 months was 507.

(2) Calls for Service by Time of Day and Day of Week

The table, which follows, presents the calls for service occurring between January 1, 2004 through November 30, 2004 based on the data provided by the WFPD.

Number of Incidents by Time of Day by Day of Week from January 2004 through November 2004										
Hour	Sun.	Mon.	Tues.	Wed.	Thur.	Fri.	Sat.	Total	Ave. No. / Calls	% of Calls
0000	0	0	2	1	2	1	3	9	0.0	2%
0100	2	1	0	0	1	1	0	5	0.0	1%
0200	2	2	1	1	1	2	3	12	0.0	2%
0300	0	2	1	1	0	0	3	7	0.0	1%
0400	0	0	1	0	0	0	2	3	0.0	1%
0500	1	3	0	3	1	0	3	11	0.0	2%
0600	0	2	3	1	1	5	1	13	0.0	3%
0700	1	3	9	3	0	3	2	21	0.1	4%
0800	3	4	3	2	4	3	2	21	0.1	4%
0900	7	2	1	9	2	4	2	27	0.1	5%
1000	1	6	3	12	7	6	5	40	0.1	8%
1100	4	0	3	4	5	4	3	23	0.1	5%
1200	4	6	1	8	6	5	2	32	0.1	6%
1300	3	6	2	4	6	2	5	28	0.1	6%
1400	2	4	3	4	3	5	7	28	0.1	6%
1500	5	4	6	3	5	3	2	28	0.1	6%
1600	6	3	7	6	9	4	6	41	0.1	8%
1700	2	2	0	5	3	5	8	25	0.1	5%
1800	8	7	3	6	5	4	3	36	0.1	7%

Number of Incidents by Time of Day by Day of Week from January 2004 through November 2004										
Hour	Sun.	Mon.	Tues.	Wed.	Thur.	Fri.	Sat.	Total	Ave. No. / Calls	% of Calls
1900	0	1	2	4	2	6	6	21	0.1	4%
2000	1	4	4	6	2	5	4	26	0.1	5%
2100	3	2	2	1	2	3	2	15	0.0	3%
2200	1	1	4	2	1	4	4	17	0.0	3%
2300	2	1	4	2	4	5	0	18	0.0	4%
Total	58	66	65	88	72	80	78	507	1.4	100%
Ave. No of Calls	1.1	1.3	1.2	1.7	1.4	1.5	1.5	9.7		
% of Calls	11%	13%	13%	17%	14%	16%	15%	100%		

The WFPD responds to an average of 1.4 calls for service per day.

(3) Response Times

As noted, the EGCSO provided calls for service data, which included detailed incident information including response times, units, locations, incident type, etc. The table, which follows, shows the average response time (from receipt of call to on scene) by WFPD units by year. Data for 2004 includes incidents from January 1 through June 30, 2004. The average unit response time is presented in minutes.

Average Response Time By Unit (In Minutes)		
Unit	2004	2003
Engine 81	9.10	9.42
Engine 83	10.39	-
Engine 84	10.42	9.64
Grass 81	8.78	12.13
Grass 83	-	9.37
Rescue 81	11.83	7.13
Squad 81	7.34	10.20
Squad 82	11.53	9.88
Squad 83	-	10.11
Squad 84	-	9.89

The table, which follows, presents the average response time for units responding into the WFPD from other agencies.

Average Response Time By Unit (In Minutes)		
Unit	2004	2003
BC10	15.67	-
E45M	-	11.50
E73M	16.55	-
M45M	-	5.60
M46M	17.88	12.78
M59M	-	3.58
M71M	-	3.62
M73M	11.94	8.38
M76M	-	11.68
Average	15.51	8.16

As the above table shows, the average response time for units responding from other agencies is 15.51 minutes for incidents occurring between January 1, 2004 and June 30, 2004. The average response time for outside agencies responding into the WFPD for calendar year 2003 was 8.16 minutes.

Response data was also reviewed to determine the average response time by call type. The table, which follows, presents the average response time by call type for incidents occurring January 1 though June 30, 2004 and for calendar year 2003.

Average Response Times by Type of Call		
Type of Call	2004	2003
ALS	9.88	9.04
BLS	10.90	9.42
Grass Fire	7.55	10.71
Structure Fire	10.91	9.21
Other	9.61	9.73
Average	9.59	9.42

The section, which follows, shows the resident responses for incidents occurring between January 1 and November 30, 2004.

(4) Resident Volunteer Responses

The WFPD provided the project team with the information regarding the calls for service data. This included the number of resident volunteers responding to each call

occurring between January 1 and November 30, 2004. The table, which follows presents the average number of resident volunteers responding to incidents by time of day and day of week for the aforementioned time period.

Hour	Sun.	Mon.	Tues.	Wed.	Thurs.	Fri.	Sat.	Average
0000	0	0	1	0	1	0	5	1
0100	4	1	0	0	3	0	0	1
0200	3	3	10	2	2	0	2	3
0300	0	7	12	1	0	0	4	3
0400	0	0	5	0	0	0	3	1
0500	3	4	0	2	2	0	6	3
0600	0	5	3	3	1	4	10	4
0700	3	5	4	7	0	3	5	4
0800	7	5	4	3	4	6	5	5
0900	5	3	2	4	7	3	7	4
1000	0	3	3	3	5	3	8	4
1100	7	0	4	3	10	3	6	5
1200	8	3	0	2	5	4	5	4
1300	4	6	4	4	3	2	6	4
1400	9	3	4	3	3	4	7	5
1500	7	5	3	4	4	6	6	5
1600	11	5	2	4	2	4	5	5
1700	5	3	0	7	1	6	4	4
1800	5	6	6	7	4	7	6	6
1900	0	8	11	7	4	5	4	5
2000	7	6	8	7	5	6	4	6
2100	6	8	5	0	5	4	1	4
2200	7	2	3	7	8	5	4	5
2300	2	2	2	1	3	6	0	2
Average	4	4	4	3	3	3	5	4

The points, which follow, provide a brief discussion of the information presented in the table.

- On average, the WFPD has between 3 and 5 resident volunteers responding to calls.
- The highest average of residents responding to calls by day of the week is Saturday with an average of 5 Resident volunteers.
- By time of day, the lowest average number of resident volunteers responding to calls is between 11:00 pm and 5:00 am.

The table, which follows, presents the number of resident volunteers responding by type of call for incidents occurring between January 1 and November 30, 2004.

Number of Residents Responding by Call Type for January through November 2004							
No. of Res.	False Call	Fire	Medical	N/A	Other	Total	% of Calls
0	1	13	30	3	13	60	12%
1	0	12	31	0	3	46	9%
2	0	13	40	0	2	55	11%
3	0	12	27	0	5	44	9%
4	0	10	32	0	7	49	10%
5	0	19	49	0	6	74	15%
6	0	10	26	0	11	47	9%
7	0	11	28	0	3	42	8%
8	0	6	21	0	4	31	6%
9	0	8	8	0	0	16	3%
10	0	7	8	0	0	15	3%
11	0	4	1	0	0	5	1%
12	0	4	0	0	2	6	1%
13	0	1	2	0	1	4	1%
14	0	0	1	0	1	2	0%
16	0	2	1	0	2	5	1%
18	0	0	1	0	0	1	0%
Total	1	132	306	3	60	502	100%
% of Calls	0%	26%	61%	1%	12%	100%	

As the table shows, resident volunteers responded to approximately 88% of the incidents occurring between January 1 and November 30, 2004. Over 50% of the calls had between 1 and 5 resident volunteers.

The section, which follows, presents a brief discussion of training and fire prevention activities.

6. WFPD TRAINING

The WFPD provided the project team with a drill report, which contains by employee, the date and type of training and / or drill session attended from January 1 through June 30, 2004. The table, which follows, provides a brief summary of the date, type of training and number of attendees.

Date	Training Session / Drill	No. of Attendees
01/05/04	Officer's Meeting	8
01/13/04	Respiratory Compliance	18
01/17/04	Pre and Post Trip Inspections	17
02/02/04	Officer's Meeting	9
02/17/04	Engine Company Evolution / Hoselay	17
02/21/04	WT / Liveline and Wyed Line Evolution	16
03/01/04	Officer's Meeting	7
03/16/04	Hazard Communications / Live Fire Exercise	13
03/20/04	Water Rescue Awareness	14
04/05/04	Officer's Meeting	6
04/13/04	Ventilation	15
04/17/04	Wildland / Structure Protection / Fire Shelter	12
05/03/04	Officer's Meeting	7
05/11/04	MCI	12
05/15/04	Vehicle Extrication	12
06/07/04	Officer's Meeting	6
06/15/04	ICS / EMS	13
06/19/04	PPE / Portable Fire Pumps	5
Total		207

As the table shows, the WFPD had eighteen training and/or drill sessions, which includes six officer's meetings. Thirty-two different resident volunteers or interns attended training sessions. On average, each person attended 6.46 training sessions.

7. SUMMARY OF WFPD CONTRACTS WITH ELK GROVE COMMUNITY SERVICES DISTRICT

As previously discussed, the Wilton Fire Protection District contracts with the Elk Grove Community Services District for management, fire prevention, as well as fleet maintenance services. The table, which follows, presents a summary of the contracts between the WFPD and the EGCS D.

Contract Service	Compensation	Summary
Fire Prevention Services	WFPD will pay the EGCS D the current average 1.5 times rate of EGCS D For Prevention Division staffing currently \$45.00 per hour/	<ul style="list-style-type: none"> As requested by the Fire Chief, the EGCS D will provide any work related to Fire Prevention, Investigations, and Fire Station Project Management. The term of this Agreement is from July 1, 2003 through December 31, 2004.

Contract Service	Compensation	Summary
Day-to-Day Operational Commander	WFPD will pay the EGCSO \$4,826 per month during the term of the agreement and \$200 per meeting for board meetings, special meetings and weekend meetings.	<ul style="list-style-type: none"> • As part of the contract amount, the EGCSO agrees to provide the following: <ul style="list-style-type: none"> – Operational Commander (Chief Officer) on-premises or within District eight hours per day, three days per week; – Oversight of operations; – Vehicle and apparatus readiness, maintenance scheduling and follow up; – Supply Battalion Chief on all fires, vehicle accidents and hazardous materials incidents; – Training and documentation for both EMS and fire personnel. – Prepare reports to Board of Directors. • EGCSO will provide other requests for services, which shall be charged at a time and materials basis and increased yearly based on actual costs. • The term if this Agreement is from May 1, 2004 through April 30, 2005.
Fleet Maintenance	WFPD will pay \$26,000 annually to the EGCSO and will reimburse the EGCSO semi-annually for the entire cost of any parts, fluids, or other materials utilized for the maintenance of the WFPD vehicles.	<ul style="list-style-type: none"> • The EGCSO will provide comprehensive Fleet Maintenance Services to WFPD, including: <ul style="list-style-type: none"> – Semi-annual preventive maintenance; – Unanticipated maintenance or repairs; – Annual pump testing; and – And other as needed and / or customary Fleet Maintenance Services necessary to maintain the fleet. • The EGCSO shall provide WFPD with an annual financial and statistical report. • The EGCSO agrees to provide EGCSO reserve apparatus to the WD to replace their out of service front line apparatus. • The term of this Agreement is from June 1, 2003 through July 1, 2006.

8. WFPD COMMUNICATIONS AND DISPATCHING

At present, the PSAP for the WFPD is the Sacramento County Sheriff’s Office dispatch center. The call is transferred to the Sacramento Regional Fire Emergency Communication Center. That center then sets off the pagers for the WFPD to initiate the response.

The WFPD participates in the regional 800 MHz radio system: the Sacramento Regional radio Communication System. In addition, the WFPD has supplied 19

800 MHz radios to officers. In addition, the WFPD has 25 VHF (150 MHz) radios to enable interoperability with California Division of Forestry and Office of Emergency Services. The WFPD also has three mobile data terminals: one in vehicle #8101 assigned to the Fire Chief, one in the Deputy Fire Chief's vehicle, and the other in Engine 81.

9. FIRE PREVENTION

The Deputy Fire Chief provides fire prevention services for WFPD. The Deputy Fire Chief works from 9 am to 12 noon Monday through Friday, and is responsible for plan checking of the simpler building permit plans, conducting the inspections of new construction to assure adherence to fire codes, and conducting the state-mandated inspections such as schools. Complex commercial plans or large developments such as the Ranch Equestrian Estates, are plan checked and inspected by the EGCSO.

The WFPD has nine facilities that are mandated by the State to receive fire code inspections including facilities such as a day care, elementary schools, a treatment center, etc. The project team reviewed fire prevention inspections records. The table, which follows, presents a summary of the records reviewed.

Facility Number	Date of Inspection	Number of Violation	Date of Re - Inspection	Date of Inspection	Time Between Inspections (Years)
1	09/08/03	23		03/02/01	2.48
2	06/20/00	0		07/12/99	0.93
3	10/30/93	4			
4	12/01/03	4		12/13/02	0.95
5	07/27/04	0		05/20/03	1.17
6	10/06/03	0		08/19/00	3.09
7	08/25/03	9		05/19/03	0.26
8	09/08/03	2	09/25/03	01/12/01	2.62
9	09/08/03	9	09/25/03	01/12/01	2.62
Average					1.77

The WFPD has documented fire inspections for nine facilities within the District's boundaries. The average frequency of these inspections is 1.77 years. However, facility number seven is excluded from the average, the frequency of inspection is 1.98 years.

10. EMERGENCY MEDICAL SERVICES

Resident volunteers are provided with an introductory training of a 64-hour course in basic firefighting methods. This includes emergency medical services and CPR. In addition to this basic training, resident volunteers are expected to obtain and maintain CPR certification.

Some of the intern volunteers hired before November 2003 did not meet minimum qualifications, even though EMT-1D is a minimum requirement currently within the job description for Firefighter, Fire Engineer, and Fire Captain within the Standard Operating Procedures.

AED's are placed on all front-line apparatus.

EGCSD, the Sacramento Metropolitan Fire District, and the Galt Fire Protection District provide ALS. REACH Air Medical Services provides an ALS helicopter, one of the many helicopters available to the district.

11. AUTOMATIC AID AGREEMENT

The Wilton Fire Protection District, along with fifteen fire services agency within the County of Sacramento signed the '*Agreement for Automatic Aid for the Delivery of Fire Protection and Emergency Medical Services within the Limits of the County of Sacramento.*' This agreement took effect on July 1, 1993. In addition the to Wilton Fire Protection District, the following agencies are parties to the agreement:

- American River Fire Protection District;

- County of Sacramento Department of Airports;
- Courtland Fire Protection District;
- Delta Fire Protection District;
- Elk Grove Community Services District Fire Department;
- Fair Oaks Fire Protection District;
- Florin Fire Protection District;
- Galt Fire Protection District;
- Herald Fire Protection District;
- Isleton Fire Protection District;
- City of Isleton Fire Department;
- Sacramento County Fire Protection District;
- Walnut Grove Fire Protection District;
- Wilton Fire Protection District;
- City of Folsom Fire Department; and
- City of Sacramento Fire Department and its contracting fire districts.

The above fire agencies agree to the following conditions, as part of the automatic aid agreement:

- To furnish fire district / department personnel, resources and facilities and to render such fire protection and emergency medical services to each other as may be necessary to suppress fire, disasters or to provide an appropriate and consistent full service emergency medical service system in an efficient manner without regard to jurisdictional boundaries.
- Such automatic aid shall be provided within the limits of the County of Sacramento; provide; however, that neither party shall be required to deplete unreasonably its own fire protection and emergency medical resources, personnel, services and facilities in furnishing such aid.

- Automatic aid provided under this agreement shall be limited to those incidents wherein the request for fire or emergency medical service was received by and processed through the Sacramento Regional Fire / EMS Communications Center in accordance with policies and procedures agreed to by the member agencies of the Communications Center.
- Any automatic aid extended under this agreement is done with the expressed understanding that the responsible local fire official in whose jurisdiction an incident requiring automatic aid has occurred shall remain in charge at such incident including the direction of such personnel and equipment provided through the operation of this agreement.
- In the event of a crash of aircraft owned or operated by the United States Government or military aircraft of any foreign nation within the area for which the United States Air Force normally provides fire protection, the Chief of the nearest Air Force Base Fire Department, or his representative, may assume full command upon his arrival at the scene of the crash.
- That this agreement for automatic aid shall constitute the sole consideration for the performance hereof and no party hereto shall be obligated to reimburse any other party hereto on account of any action taken or aid rendered hereunder, or for any use of material, damage to equipment or liability incurred, which may occur in the course of rendering the assistance herein provided for, subject to the conditions of any separate contractual agreements between specific agencies.
- This agreement shall remain in full force and effect from the date hereof until terminated by the parties hereto. Provided; however, any party hereto may withdraw from this agreement by giving thirty (30) days notice in writing to all other parties; subject to the conditions of any other contracts or agreements governing the delivery of emergency services.

These automatic aid agreements are essential to the WFPD. However, given the response time of these agencies into the service area of the WFPD, the WFPD needs to rely on its own staff and assets for an effective and timely first-in response.

3. RESIDENT AND INTERN VOLUNTEER SURVEY

3. RESIDENT AND INTERN VOLUNTEER SURVEY

The Matrix Consulting Group conducted a survey of resident and intern volunteers for the Wilton Fire Protection District to allow employees the opportunity to provide confidential input with regard to organizational, operational, and other issues within the District. Surveys were distributed to the all resident and intern volunteers. Of the 61 surveys that were distributed, 24 were received for a response rate of 39%. The points, which follow, provide a description of the survey instrument.

- While the survey was confidential, respondents were asked to indicate their assignment in the District. The table below presents the response rate by category.

Position	No. of Respondents	% of Total Responses
Captain	8	35%
Resident	9	39%
Intern	6	26%
Total	23	100%

- The survey contained twenty-three statements to which respondents were asked to select one of the following responses: “no response,” “strongly agree,” “agree,” “neutral,” “disagree,” and “strongly disagree.” For purposes of analysis, each response was assigned a number; the lower the number the more positive the response.
- The statements were designed to provide a better understanding of the perceptions, attitudes, and opinions of District volunteers with respect to several key areas. The following points present a discussion of those sections.
 - Organization and Management: Respondents were asked to select a response to a variety of statements relating to organization and management issues, including issues such as policies and procedures, managerial support, internal communication, etc.
 - Fire, Rescue and EMS Operations and Deployment: The survey included statements regarding various aspects of fire, rescue and EMS operations and deployment, such as volunteer response, station locations, apparatus locations, and training.

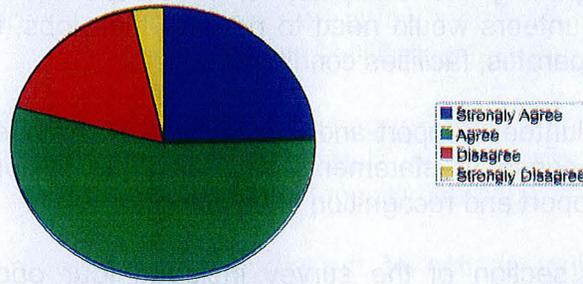
- Resources: Volunteers were presented with a series of statements regarding the adequacy of resources which the resident and intern volunteers would need to perform their jobs, such as equipment, radios, apparatus, facilities conditions, etc.
- Volunteer Support and Recognition: Respondents were asked to select a response to statements regarding the Wilton Fire Protection District's support and recognition of volunteers.
- The final section of the survey included four open-ended questions, which provided respondents an opportunity to identify the key strengths and principal improvement opportunities for the WFPD, as well as ways in which the District could improve recruitment, retention and participation of volunteers.

The section, which follows, presents a brief overview of the results of the resident and intern volunteer survey. Provided at the end of this chapter are the detailed results for the survey, which includes the actual response for each statement provided in the resident and intern volunteer survey.

1. GENERAL FINDINGS

In reviewing the results to the quantitative responses in the first section of the resident and intern survey, it is important to look at the pattern of responses for the entire group versus individual responses. The chart below summarizes the overall distribution of responses to statements to which employees were asked to select a response. It should be noted that the chart does not include responses where the employees selected "no response" or did not make a selection.

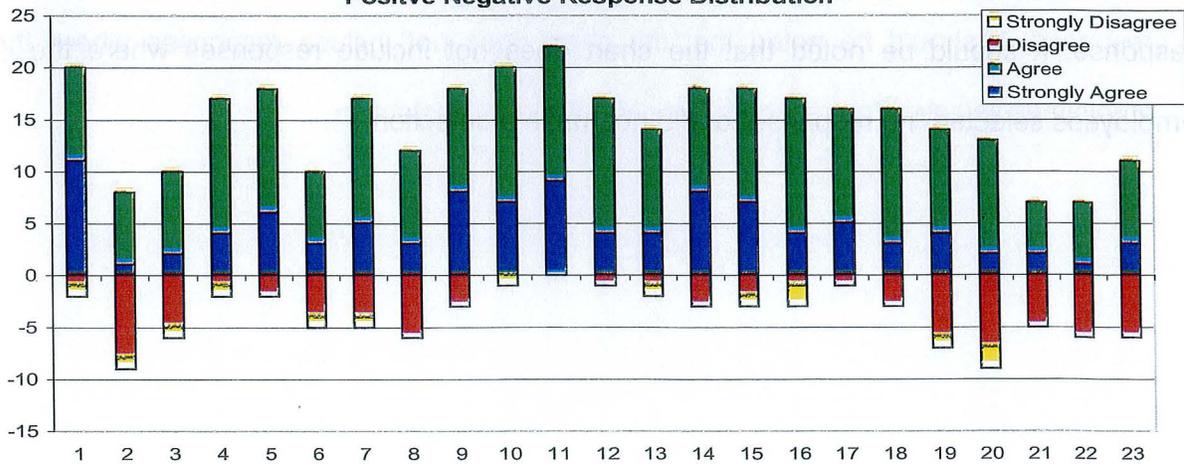
Overall Response Distribution



As the above chart illustrates, the majority of responses were positive with 79% of responses either “strongly agree” (25%) or “agree” (54%). On the other hand, slightly less than 3% of responses were “strongly disagree” and less than 18% were “disagree.”

To gain a more detailed sense of the responses from the statements by general topic of the employee survey (e.g., customer service, management and organization, tools and training, and communication and environment) it is useful to look in greater detail at the topics that elicited the strongest positive and negative responses. The chart, found below, plots the percentage of responses that were positive and negative responses for each topic area.

Positive Negative Response Distribution



As noted, the chart above presents the positive – negative distribution of responses by topic areas. Overall responses were positive. The points, which follow, present a brief discussion.

- With respect to organization and management, 74% of responses were positive, with 25% of responses selected 'strongly agree' and 48% selected 'agree.'
- In general responses regarding fire, rescue and EMS operations and deployment were positive with 30% of the responses being 'strongly agree' and 56% of the responses being 'agree.'
- Responses to statements regarding the resources provided to resident and intern volunteers were generally positive with 21% of the responses being 'strongly agree' and 58% of responses being 'agree.'
- Similarly respondents generally had positive perceptions with respect to statements relating to volunteer support and recognition, as 16% of responses were 'strongly agree' and 52% of responses were 'agree.'

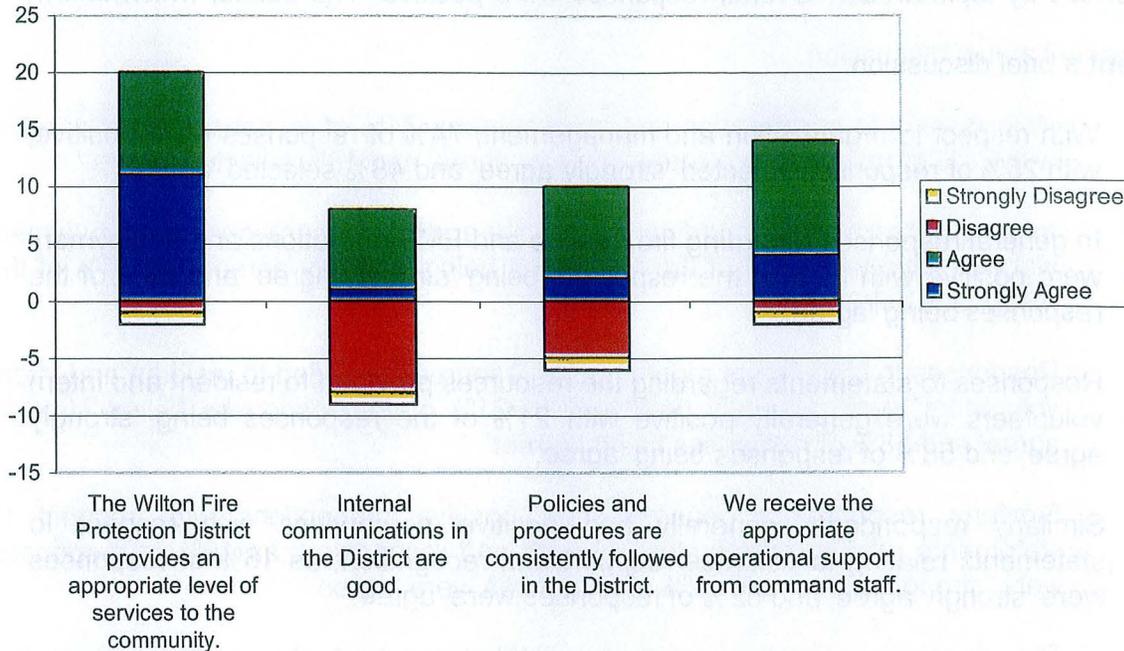
The positive - negative response distribution chart shows that overall the employees had positive perceptions and opinions.

The sections, which follow, provide a detailed discussion of the results of the resident and intern survey for each of the topic area as identified.

2. OVERALL, RESPONDENTS VIEWED ISSUES RELATING TO THE ORGANIZATION AND MANAGEMENT POSITIVELY.

The resident and intern survey included several statements with respect to organization and management. The chart, below, provides a comparison of the responses for the WFPD.

Organization and Management



The points, which follow, provide a brief discussion of the results presented in the graph.

- In response to the statement, 'The Wilton Fire Protection District provides an appropriate level of services to the community, 83% of respondents selected 'agree' or 'strongly agree.'
- Approximately 33% of respondents selected 'strongly agree' or 'agree; in response to the statement, 'internal communications in the District are good, while 38% of respondents selected 'disagree' or 'strongly disagree.'
- When provided the statement, 'policies and procedures are consistently followed in the District,' 42% of respondents selected 'strongly agree' or 'agree,' while 25% of the respondents selected 'disagree' or 'strongly disagree.'
- Respondents had positive perceptions with respect to the statement, 'we receive the appropriate operational support from command staff,' with 58% of respondents selecting 'strongly agree' or 'agree' and 28% selecting 'neutral.'

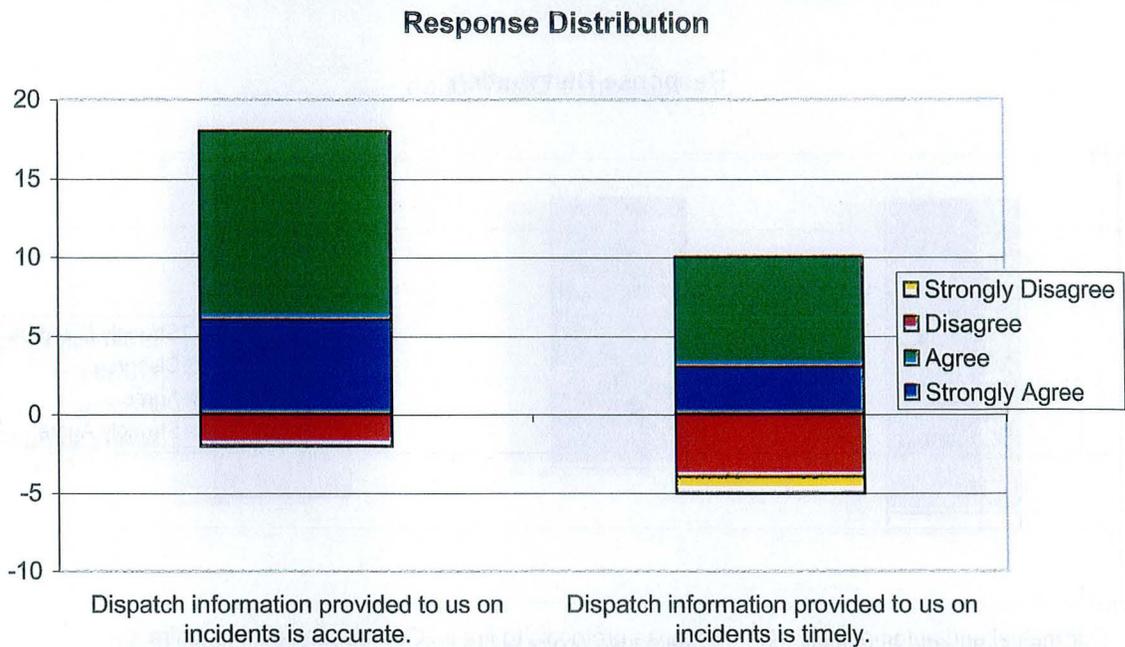
Overall, respondents maintained positive perceptions and attitudes with respect to the general organization and management of the Wilton Fire Protection District.

3. RESPONDENTS HAD POSITIVE ATTITUDES WITH RESPECT TO FIRE, RESCUE AND EMS OPERATIONS AND DEPLOYMENT.

Statements relating to management and organization were reviewed. As previously noted, overall, responses were positive. This section provides the detailed results by each statement relating to management and organization.

(1) Respondents Had Mixed Perceptions With Respect to Information Received by Dispatch.

Resident and intern volunteers were asked to respond to two statements regarding their interaction with dispatch. The Chart, which follows, shows the response distribution for the two statements.



As the above chart illustrates, overall respondents viewed their interaction with dispatch positively. The points below discuss the responses in more detail.

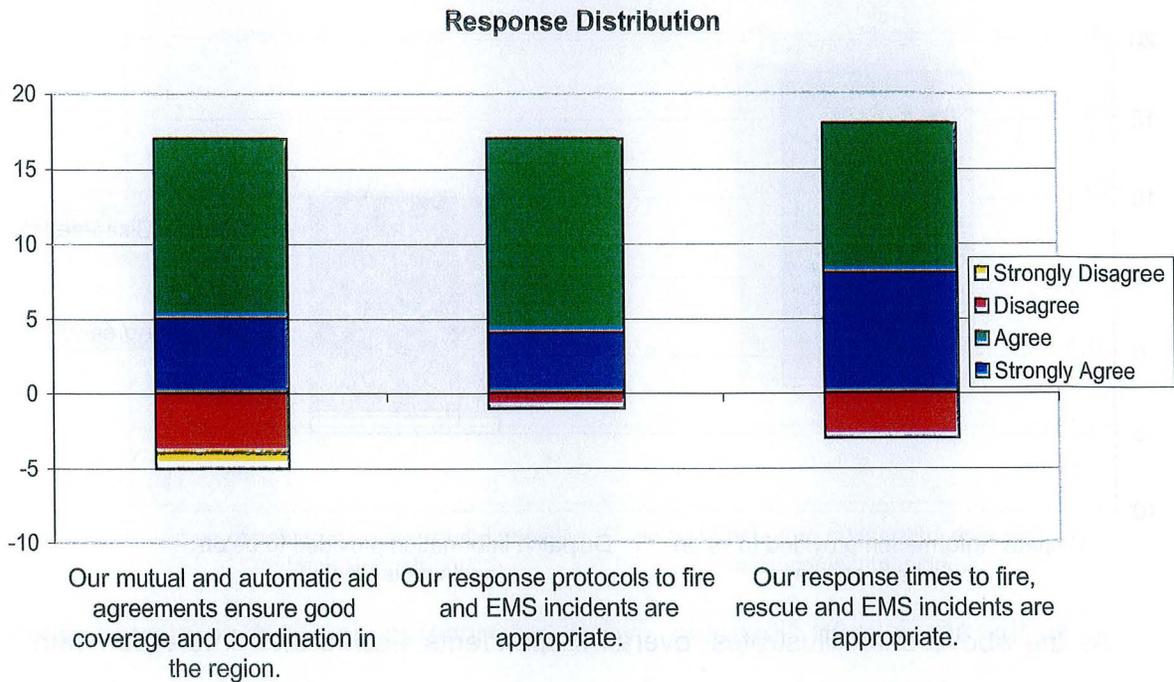
- With respect to the statement, 'dispatch information provided to us on incidents is accurate,' 75% of respondents selected 'strongly agree' or 'agree' and 13% selected 'neutral.'

- In response to the statement, 'dispatch information provided to us on incidents is timely,' respondents had mixed attitudes with 42% selecting 'strongly agree' or 'agree,' 38% selecting 'neutral,' and 21% selecting 'disagree' or 'strongly disagree.'

While the majority of respondents viewed the accuracy of information provided by dispatch positively, respondents had mixed attitudes with respect to the timeliness of information provided to them.

(2) Residents and Interns Were Asked to Evaluate Statements Relating to Mutual and Automatic Aid, As Well As Response Protocols.

The survey included a series of statements relating to mutual and automatic aid agreements, as well as statements about response protocols and response times. The graph, which follows, shows the response distribution for the statements.



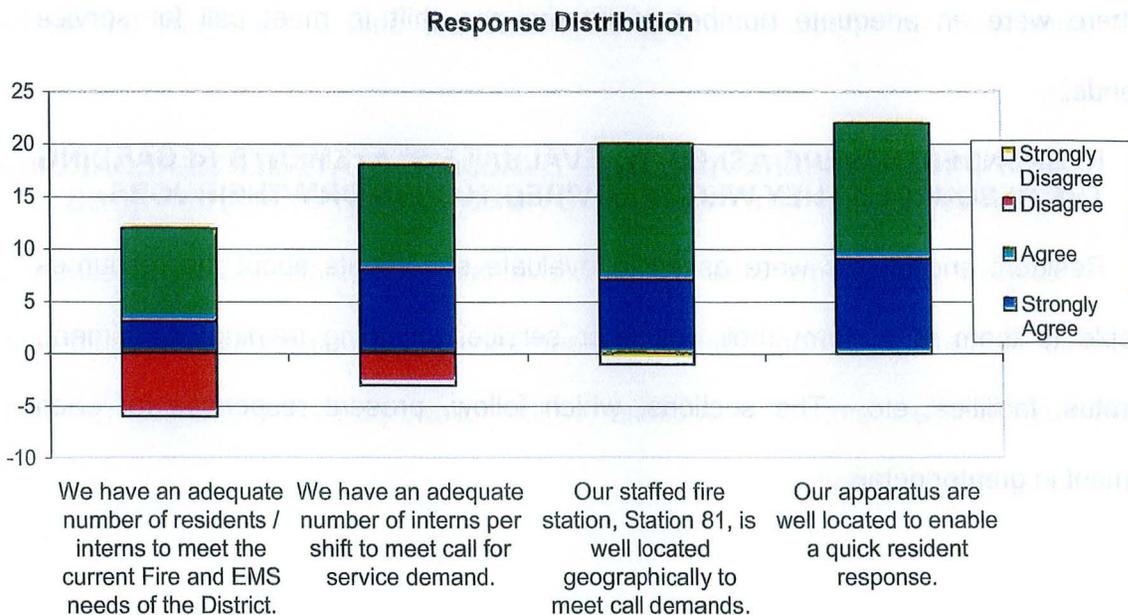
The points, which follow, provide a discussion of the information presented in the chart.

- In response to the statement, 'our mutual and automatic aid agreements ensure good coverage and coordination in the region,' 71% of respondents selected 'strongly agree' or 'agree,' while 21% of respondents selected 'disagree' or 'strongly disagree.'
- When provided the statement, 'our response protocols to fire and EMS incidents are appropriate,' 71% of respondents selected 'strongly agree' or 'agree' and an additionally 25% of respondents selected 'neutral.'
- With respect to the statement, 'our response times to fire, rescue and EMS incidents are appropriate,' 75% of respondents selected 'strongly agree' or 'agree', while 13% selected 'neutral.'

Overall, respondents viewed regional response positively, as well as the Wilton Fire Protection District's response protocols and response times.

(3) Overall Respondents Viewed Station and Apparatus Location and the Number of Volunteers Positively.

Respondents were asked to evaluate statements relating to the current station and apparatus locations, as well as the number of residents and interns responding to calls or staffing shifts. The chart, which follows, illustrates the distribution of responses.



The following points provide a discussion of the information presented in the chart above:

- When provided the statement, 'we have an adequate number of residents / interns to meet the current fire and EMS needs of the District,' 50% of respondents selected 'strongly agree' or 'agree', while 25% selected 'neutral,' and 25% selected 'strongly disagree' or 'disagree.'
- In response to the statement, 'we have an adequate number of interns per shift to meet call for service demand,' 75% of respondents selected 'strongly agree' or 'agree.'
- With respect to the statement, 'our staffed fire station, Station 81, is well located geographically to meet call demands,' 83% of respondents selected 'strongly agree' or 'agree.'
- In response to the statement, 'our apparatus are well located to enable a quick resident response,' 92% of respondents selected 'strongly agree' or 'agree' and 8% of respondents selected 'neutral.'

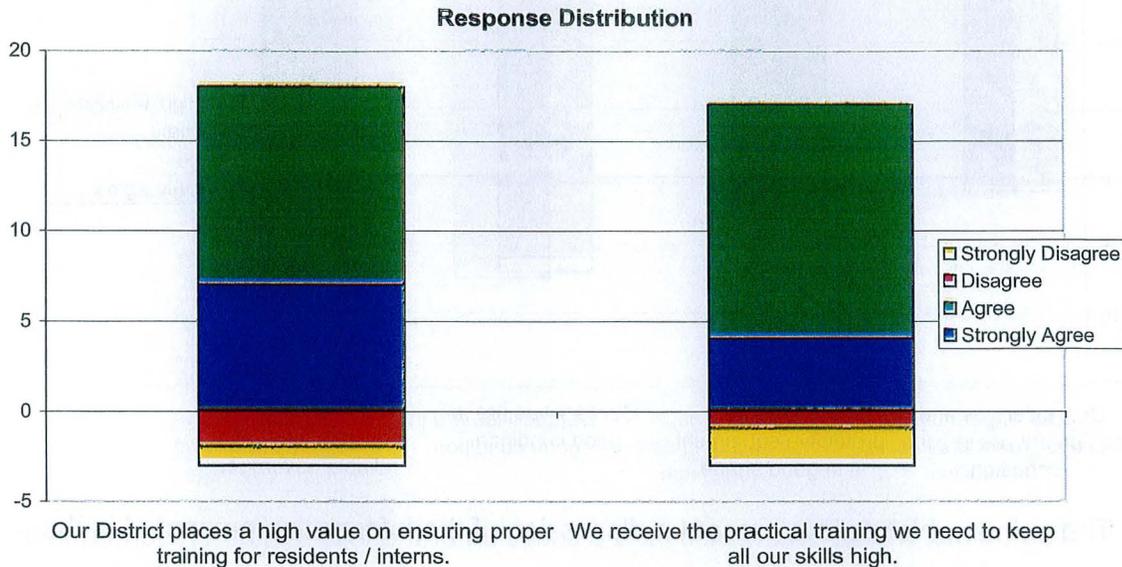
Respondents had mixed perceptions with respect to the adequacy of the number of residents and interns in the WFPD. On the other hand, respondents viewed the location of apparatus and the staffed station as well located. Additionally, respondents felt there were an adequate number of interns per shift to meet call for service demands.

4. RESPONDENTS WERE ASKED TO EVALUATE STATEMENTS REGARDING THE RESOURCES THEY WERE PROVIDED TO PERFORM THEIR JOBS.

Resident and interns were asked to evaluate statements about the resources available to them to perform their volunteer service, including training, equipment, apparatus, facilities, etc. The sections, which follow, present responses for each statement in greater detail.

(1) Respondents Viewed the Training They Received Positively.

Respondents were provided two statements relating to the training they receive as residents and interns with the WFPD. The chart, which follows, presents the response distribution for the statements relating to training.



The points, below, present a brief discussion of the results.

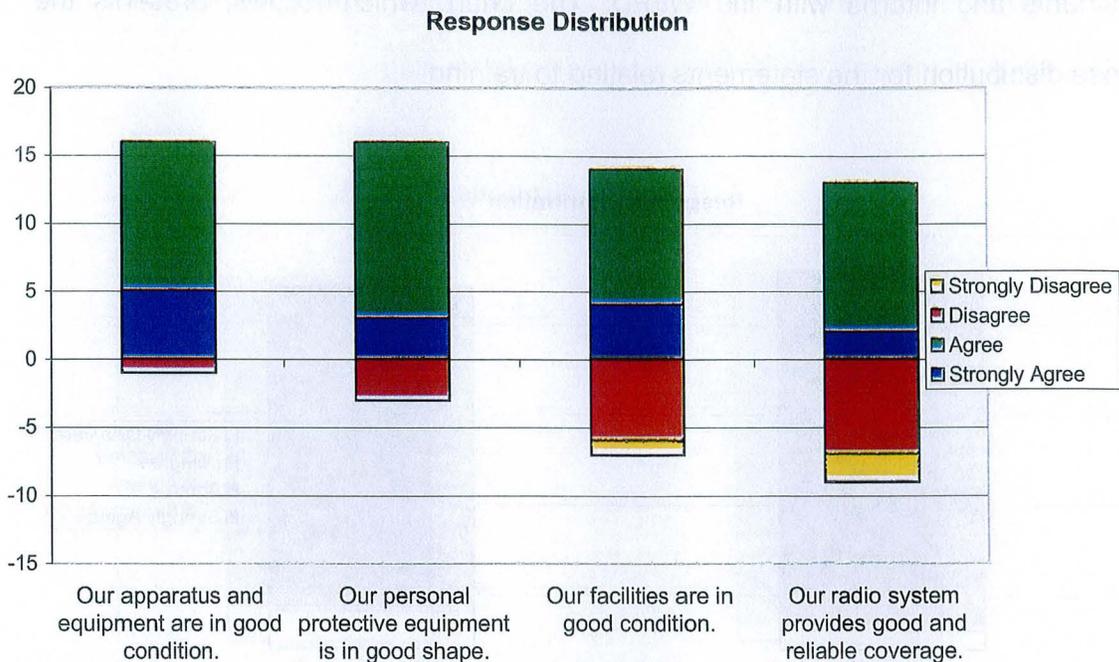
- In response to the statement, 'our District places a high value on ensuring proper training for residents and interns,' 75% selected 'strongly agree' or 'agree' with equal percentage (13%) selecting either 'neutral' or 'strongly disagree' and 'disagree.'
- When provided the statement, 'we receive the practical training we need to keep all our skills high,' 71% of respondents selected 'strongly agree' or 'agree' and 17% selected 'neutral.'

Respondents viewed the training provided by the WFPD positively.

(2) Respondents Were Asked to Evaluate Statements Relating to Equipment, Apparatus, Facilities, and the Radio System.

The resident and intern volunteer survey included several statements relating to the resources utilized by them, including apparatus and equipment, personal protective

equipment, facilities, and the radio system. The chart, which follows, presents the response distribution for each of the statements.



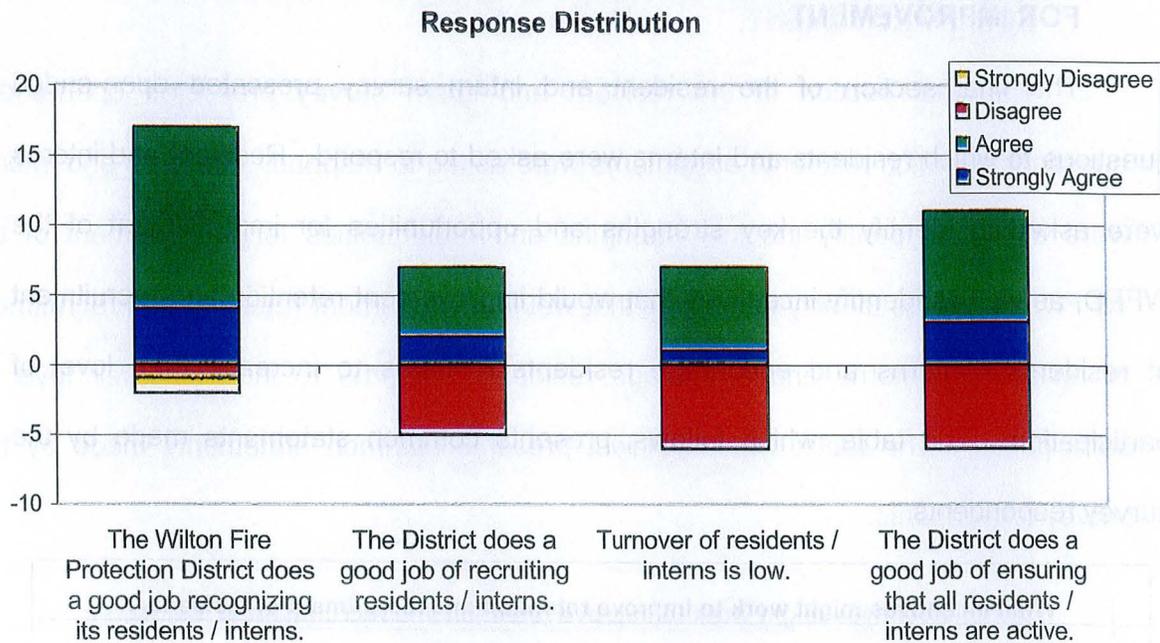
The points, which follow, present a discussion of the information presented in the graph.

- In response to the statement, 'our apparatus and equipment are in good condition,' 67% of respondents selected either 'strongly agree' or 'agree' and 29% of respondents selected 'neutral.'
- Similarly, 67% of respondents selected 'strongly agree' or 'agree' in response to the statement, 'our personal protective equipment is in good shape,' while 21% selected 'neutral' and 13% selected 'disagree' or 'strongly disagree.'
- When provided the statement, 'our facilities are in good condition,' 58% of respondents selected 'strongly agree' or 'agree,' while 29% selected 'strongly disagree' or 'disagree.'
- With respect to the statement, 'our radio system provides good and reliable coverage,' 54% of respondents selected 'strongly agree' or 'agree,' while 38% of respondents selected 'strongly disagree' or 'disagree.'

While there were some mixed attitudes with respect to the condition of the facilities, as well as the coverage provided by the radio systems, the majority of respondents had positive attitudes with respect to the apparatus and equipment, as well as the personal protective equipment they have.

5. RESPONDENTS WERE PROVIDED SEVERAL STATEMENTS RELATING TO THE WILTON FIRE PROTECTION DISTRICT'S SUPPORT AND RECOGNITION OF VOLUNTEERS.

The resident and intern volunteer survey included several statements relating to support of the District of resident and intern volunteers. Additionally, respondents were asked to evaluate statements relating to turnover, recruitment and recognition of resident and intern volunteers. The graph, which follows, presents the response distribution.



The points, which follow, present a discussion of the results presented in the graph.

- When provided the statement, 'the Wilton Fire Protection District does a good job recognizing its residents / interns,' 74% of respondents selected 'strongly agree' or 'agree,' while 17% selected 'neutral.'
- In response to the statement, 'the District does a good job recruiting residents / interns,' 29% of the respondents selected 'strongly agree' or 'agree,' while 42% selected 'neutral' and 21% selected 'strongly disagree' or 'disagree.'
- With respect to the statement, 'turnover of residents / interns is low,' 29% of respondents selected 'strongly agree' or 'agree,' while 33% selected 'neutral' and 25% selected 'strongly disagree' or 'disagree.'
- When provided the statement, 'the District does a good job of ensuring that all residents / interns are active,' 46% of the respondents selected 'strongly agree' or 'agree,' while an equal percentage (25%) selected 'neutral' or 'strongly disagree' and 'disagree.'

In general, residents and interns maintained mixed perceptions with respect to the recruitment, turnover and ensuring all residents / interns are active.

6. RESIDENTS AND INTERNS WERE ASKED TO RESPONDED TO OPEN-ENDED QUESTIONS REGARDING KEY STRENGTHS AND OPPORTUNITIES FOR IMPROVEMENT.

The final section of the resident and intern survey presented open-ended questions to which residents and interns were asked to respond. Resident and interns were asked to identify the key strengths and opportunities for improvement of the WFPD, as well as identify incentives that would improve retention and recruitment of residents / interns and encourage residents / interns to increase their level of participation. The table, which follows, presents common statements made by the survey respondents.

What incentives might work to improve retention and recruitment of residents?
<ul style="list-style-type: none">• More professional atmosphere and management of the District.• Better incentives, such as uniform allowance, better stipends, property tax discount, etc.• Greater community presence of the Wilton Fire Protection District.• Fire Explorers program which attracts local youth for participation in the District.

The table, below, presents the most common suggestions made by respondents with respect to incentives to enhance the level of participation of residents / interns.

What incentives might be useful in encouraging residents / interns to enhance their level of participation (e.g., training, response to calls, etc.?)
<ul style="list-style-type: none">• Better training and access to joint trainings with other fire service providers in the area (e.g., Elk Grove)• Financial incentives or non-monetary rewards for attending training.• Equal and improved treatment of residents and volunteers.• Reward for higher levels of participation• Greater utilization of resident volunteers

The following table provides a summary of the key strengths of the WFPD as identified by the respondents.

What are the most important strengths of the Wilton Fire Protection District?
<ul style="list-style-type: none">• Commitment and dedication of volunteers.• Equipment and apparatus is in good condition.• The Wilton Fire Protection District provides good service to the community.• Strong leadership at the top of the District.

The table, below, presents the most common suggestions made by residents / interns with respect to the improvement opportunities facing the WFPD.

What are the most important improvement opportunities facing the Wilton Fire Protection District?
<ul style="list-style-type: none">• Facilities need up dating and significant renovations.• Better opportunities for training and joint trainings with other fire service agencies in the region.• Improved response to automatic aid by the Wilton Fire Protection District.• Better financial incentives and / or uniform allowance• More formalized involvement of the residents.• Better internal communication.

**4. POPULATION AND CALLS FOR SERVICE
PROJECTIONS**

4. POPULATION AND CALLS FOR SERVICE PROJECTIONS

The project team collected data from the Sacramento Council of Governments (SACOG). This population projection data was provided by minor zone. The map of these minor zones is included as exhibits at the end of this chapter. This data dates from 1999, but is currently being updated as part of the "Blueprint Scenario for 2050" for the Sacramento Region by SACOG. In addition, the project team discussed short-term growth projected for the area with Sacramento County.

1. THE WFPD IS OUTSIDE THE SACRAMENTO COUNTY URBAN SERVICES BOUNDARY.

Sacramento County adopted its current general plan in 1993. The County's general plan is undergoing its first update since it was last adopted in 1993. This project is a minor update to the 1993 general plan and necessary to plan for growth in the next planning cycle (2004-2025) as well as addressing new emerging planning issues.

The general plan that was adopted in 1993 designated an urban service boundary (USB). The USB has been established as an ultimate boundary of urbanization in order to plan infrastructure improvements and to prevent urban encroachment onto farm and resource lands. Urban levels of infrastructure and services will not be provided to parcels located outside of the USB. Lands outside of the USB, including those within the WFPD, were determined to have limited holding capacity in terms of development. Agricultural areas such as those served by the WFPD cannot be included within the USB except under extraordinary circumstances.

The general plan also has a number of important policies regarding farmland and

agricultural resource protection. This includes policies such as the following:

- Protect important farmlands from conversion and encroachment and conserve agricultural resources; and
- Retain agricultural land holdings in units large enough to guarantee future and continued agricultural use.

Most of the land served by the WFPD is designated within the general plan as agricultural-residential, recreation, and general agriculture. The general plan defines these land uses as indicated below.

- **Agricultural-Residential.** The Agricultural-Residential designation provides for rural residential uses, such as animal husbandry, small-scale agriculture, and other limited agricultural activities. This designation is typical of established rural communities where between one and ten acres per unit is allowed, resulting in a development density of 2.5 to 0.25 persons per acre.
- **General Agriculture (20 acres).** This designation identifies land that is generally suitable for agricultural production with the specific intent to provide an opportunity for starter farms or large hobby farms. Much of the land in this category is classified as "statewide in significance", with soils generally in the class III and IV range. Approximately 30% of the land in this category is primarily suitable for grazing. The General Agriculture (20 acres) designation allows single-family dwelling units at a density no greater than 20 acres per unit. Uses other than agricultural production are not permitted.
- **Recreation.** The Recreation designation provides areas for active public recreational uses, including community parks, County parks, and activity areas within the American River Parkway. Some facilities types are too small or numerous to be identified on the Land Use Diagram, but they may be in the text of the Plan mapped at a more detailed scale. The Recreation land use designation may also apply to lands within floodplains in urbanizing areas.

The area served by the WFPD is largely agricultural-residential, recreation, and general agriculture. It lies outside of the urban service boundary. The intent of the County's general plan is that these areas remain agricultural-residential, recreation, and general agriculture. While the general plan is being updated, this intent does not appear to be changing in the update.

2. POPULATION IN THE WFPD SERVICE AREA IS PROJECTED TO GROW BY 34% BY 2020.

The project team contacted the Sacramento County Planning Department. Staff at the department provided population projections for the areas served by the WFPD. Important points to note concerning the population projections are presented below.

- A population projection for a service area that was conterminous with the boundaries of the WFPD was not available. As a consequence, the project team utilized population projections for minor zones. Some portions of these minor zones are outside the area served by the WFPD.
- The population in these minor zones will increase significantly in percentage terms over the period from 2000 to 2020, but will not increase dramatically in real terms (see the table below). Important points to note regarding the population projections in the most populous minor zones are presented below the table.

Minor Zone	POPULATION BY YEAR				
	2000	2005	2010	2015	2020
786200	43	52	65	75	82
786210	675	681	690	712	743
794100	1,025	1,108	1,207	1,271	1,364
794110	262	277	315	378	418
794140	674	698	747	766	796
794150	707	825	964	1,139	1,273
794160	2,613	2,766	2,959	3,183	3,368
895030	-	-	-	-	-
TOTAL	5,999	6,407	6,947	7,524	8,044

- The population in the minor zone 794160 – bordered by CCTRR right of way and the Consumnes River to the west, Walmart Road to the south, Tavernor Road the east, and Apple Road to the north – is projected to grow by 755 or 29% from 2000 to 2020. The total population is projected to reach 3,368 by 2025. This area includes most of Dillard Road.
- The population in the minor zone 794150 – bordered by Hobday Road to the south, CCTR right of way and Tavernor Road to the west, and Clay Station Road to the east - is projected to grow by a population of 566 or 80% from 2000 to 2020. The total population in this minor zone is projected to reach 1,273 in 2025. This area includes the Ranch Equestrian Estates, and the population projections for this minor zone are understated in light of this development. With buildout of that subdivision, this minor zone will likely reach the population projected for 2025.

- The population projections for minor zone 794100 – bordered by Walmart Road to the south, CCTR right of way to the east, and the Consumnes River to the west – is projected to grow by a population of 339 or 33% from 2000 to 2020. The total population is projected to reach 1,364 by 2025.
- The other minor zones have a small population at present and will experience small amounts of real population growth from 2000 to 2025.

The total population in these minor zones is projected to increase from 5,999 in 2000 to 8,044 in 2005 or an increase of 34% Or 2,045 population.

The table below presents the projected growth in housing units in the area served by the WFPD.

Minor Zone	2000	2005	2010	2015	2020
786200	13	15	18	21	23
786210	300	302	305	312	322
794100	341	369	402	423	453
794110	99	105	119	141	155
794140	223	231	246	252	262
794150	290	335	388	455	506
794160	904	959	1,021	1,102	1,165
895030	-	-	-	-	-
	2,170	2,316	2,499	2,706	2,886

As the table indicates, the number of housing units is projected to increase from an estimated 2,170 in 2000 to an estimated 2,886 in 2020. As noted previously, the number of housing units projected for minor zone 794150, the area that includes Ranch Equestrian Estates, are understated in light of this development. With buildout of that subdivision, this minor zone will likely reach the housing units projected for 2020.

3. CALLS FOR SERVICE FOR THE WFPD WERE PROJECTED TO INCREASE AT THE SAME RATE AS POPULATION.

The project team, utilizing current call for service data and the population projections, forecasted calls for service demand for the time frame from 2005 to 2020.

The points, which follow, provide a discussion of the information presented in the table below.

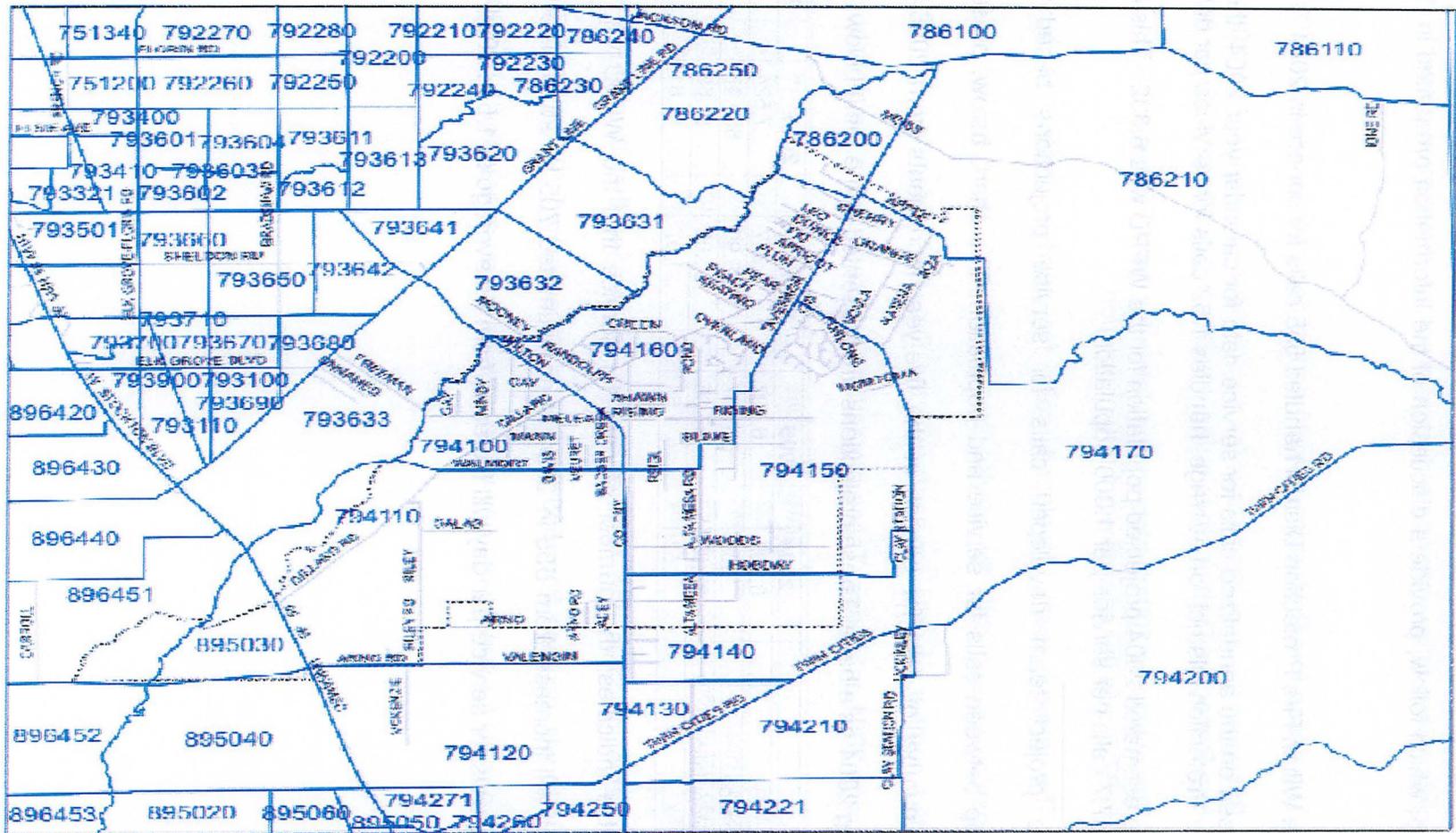
- The Wilton Fire Protection District handled 555 calls for service in 2004.
- Based on the annualized calls for service data for calendar year 2004, the Wilton Fire Protection District, on average, handles 1.52 calls for services per day.
- The estimated 2004 projected population for the WFPD was 6,332. This equates to 87.7 calls per service per 1,000 population.

The project team developed calls for service projections based on the relationship between calls for service and population. The chart, below, presents the projected number of calls for service in the five-year increments from 2005 through 2020 using 2004 as a base. These projections are presented in the table below.

	2004	2005	2010	2015	2020
Population	6,332	6,407	6,947	7,524	8,044
Calls for Service	555	561.57	608.90	659.48	705.06
CFS/1000 Population	87.65	87.65	87.65	87.65	87.65
CFS/Day	1.52	1.54	1.67	1.81	1.93

As the table indicates, the number of calls for service that the WFPD will need to respond to will increase from 555 in 2004 to an estimated 705 by 2025. The average number of calls for service per day will increase from an average of 1.5 in 2004 to 1.9 in 2020.

Map of Minor Zones



5. FIRE SERVICE GOALS

5. FIRE SERVICE GOALS

Before resolving the issues identified in the subsequent chapters, this chapter provides a general discussion regarding the “standards” and “community goals” which have been adopted by jurisdictions throughout the United States and serve as a baseline for determining optimal service levels for the WFPD.

In considering these goals, the role of the resident and intern volunteers in current and future service delivery should be recognized.

- Volunteers comprise almost three-quarters of the firefighters in the United States.
- The majority of fire departments in the United States are volunteer. Of the more than 26,000 fire departments in the country, 73% are all volunteer, 15% are mostly volunteer, 5% are mostly career, and 7% are all career.
- Small and medium sized communities rely heavily on volunteer firefighters. This is clearly reflected in the table below, that reflects the makeup of fire departments in 2001.

Population Protected	Volunteer	Paid	Total	% Volunteer
Under 2,500	391,350	7,200	398,550	98.2%
2,500 to 4,999	158,050	8,150	166,200	95.1%
5,000 to 9,999	107,900	12,300	120,200	89.8%
10,000 to 24,999	80,950	43,300	124,250	65.2%
25,000 to 49,999	25,050	43,000	68,050	36.8%
50,000 to 99,999	5,900	43,100	49,000	12.0%
100,000 to 249,999	5,250	43,300	48,550	10.8%
250,000 to 499,999	4,650	26,300	30,950	15.0%
500,000 to 999,999	5,500	34,200	39,700	13.9%
1,000,000 or more	100	32,750	32,850	0.3%

Volunteers comprise a significant amount of the fire departments and firefighters within this country and also in the WFPD.

The WFPD serves a rural community that is going to remain a rural community during the planning period. The project team defines a rural fire department using the following criteria:

- Serve largely rural communities that have highly dispersed populations;
- Have large jurisdictional boundary/response areas;
- Generally have longer turn-out times (3.5 to 5.5 minutes or greater) due to more distant proximity of volunteers to fire station(s);
- Generally have longer response travel times (6 to 13+ minutes);
- Have Insurance Service Office (ISO) ratings that are usually in the single 8, 9 or 10 rating range;
- Are made up of almost 100% volunteer fire personnel, many of whom do not reside in close proximity to the fire station(s); and
- Have mutual aid and automatic aid responses with relatively longer time frames due to increased travel distances between neighboring fire districts/volunteer organizations.

In addition, the statutory requirements for volunteer firefighters in California has been evolving. SB 1207 (Romero – approved by the legislature in 2001 and codified as California Labor Code Section 6303), which took effect on January 1, 2004, revised the Labor Code to define volunteer firefighters as “employees” for the purposes of the California Occupational Safety and Health Act. This law establishes new requirements for volunteer fire departments including:

- A requirement for an Injury and Illness Prevention Plan
- OSHA compliant PPE (including an annual pulmonary examination and “fit testing”) for all personnel
- Requirements for hazardous materials and confined space rescue training
- Department blood borne pathogen programs
- Hazard labeling; and
- Personal liability for managers and supervisors in the event of serious Labor Code violations

The development of the fire service goals for the WFPD needs to recognize the limitations in resources and the evolving nature of the volunteer fire service that impact service delivery by the WFPD.

1. NFPA 1720 PROVIDES STANDARDS FOR VOLUNTEER FIRE DEPARTMENTS.

NFPA #1720 (2004 edition) defines a volunteer fire company as one with volunteer emergency service personnel composing 85% or greater of the department membership. If the membership is 90% volunteer and 10% career, you're a volunteer department. A combination department is defined as one where neither volunteer nor career membership is greater than 85%. Using this definition, the WFPD is clearly a volunteer fire department.

The standards promulgated within NFPA 1720 cover a number of topic areas including the following:

- Fire suppression organization;
- Fire suppression operations;
- Intercommunity organization;
- Emergency medical services;
- Quality management;
- Special operations response;
- Safety and health systems;
- Incident management systems;
- Training systems;
- Communication systems; and
- Pre-incident planning.

NFPA #1720 does not specify a response time for initial attack for fire suppression unlike NFPA #1710. NFPA #1710 specifies a 4-minute response with 4 persons 90% of the time and the balance of the response (total of 15 persons) in 8 minutes.

The basic differences between NFPA #1710 and NFPA #1720 are portrayed below.

Standard	NFPA #1710	NFPA #1720
First-unit response time*	4 min./90%	N/A
Initial Full Assignment response time*	8 min./90%	N/A
First-unit staffing	4 minimum	N/A
Assignment staffing	14/15	5
Initial attack time	N/A	2 minutes/90%
Initial attack time	N/A	2 minutes/90%
Annual evaluation	Yes	No
Quadrennial report	Yes	No

* Does not include 60-seconds turnout time or PSAP/911 call answer time.

* BLS response time is 4 minutes; ALS response time is 8 minute

There are clear differences in the standards for career fire departments and those of departments that are volunteer or mostly volunteer.

2. FIRE SERVICE GOALS RECOMMENDED FOR THE WFPD

Any fire service goals adopted by WFPD should be based on reasonable and rational principles, ones that could be explained satisfactorily. These goals need to consider a number of factors that impact the effectiveness of the WFPD in providing effective services to its residents. These include such factors as the following:

- Fire prevention and public education program effectiveness;
- Built-in suppression capabilities or fixed fire protection systems in structures;
- The response time to calls for service;
- The availability, retention, and training of volunteers with the skills and knowledge needed to safely and effectively respond to emergencies;
- The readiness planning within the community in terms of plans and resources to

respond to fire emergencies; and

- Effective and timely dispatch or communication of the call for service to WFPD.

All of these factors suggest that there is more to the effectiveness of the WFPD than response time to calls for service.

(1) Goal For Response Time

In rural areas, standards regarding response times must reflect the demographics of the area, call volume, density, and resources available. These standards should be based upon two key definitions. The first is a response time standard and the second is a staffing criterion that results in an effective response force.

Response times are a factor of a number of components including the following:

- Dispatch time – starts when the PSAP transfers the call to the Sacramento Regional Fire/EMS Communications Center and includes the time required to obtain information from the caller and activate paging and the teleprinter;
- Turnout Time - time required for fire-fighters to respond to the fire station, don protective clothing and get the fire apparatus moving out of the station;
- Travel Time - time required for fire apparatus to drive from the fire station to the scene of the emergency; and
- Response time - time elapsed from when the PSAP received the notification of an emergency until the first fire apparatus arrives on scene.

In considering an appropriate fire service goal for the WFPD, a number of issues must be considered. These include the issues presented below.

- **The WFPD Serves A Rural Area.** Rural is usually used to describe areas with large open spaces, low to moderate population densities, typically remote from other areas, normally covered by fire districts as opposed to cities. Agricultural uses predominate, with low density residential and some service businesses. The WFPD serves approximately 6,300 residents in a 60 square mile service area. This is equivalent to a density of one person for each six acres.
- **The WFPD Is A Volunteer Fire Department.** WFPD relies on volunteers for its responses. These volunteers are comprised of resident volunteers at fire stations

#82, #83, and #84 (except for the fire season), and intern volunteers at station #81. The reliance on resident volunteers increases the turnout time since these volunteers are responding from their home or place of employment. Humboldt County, in preparing their average rural response structure fire response model for volunteer fire departments, built in an assumption that the turnout time interval would average 5 minutes. The impact of reliance on resident volunteers in the response time is clearly demonstrated in the data regarding the first unit on scene (engine, grass, rescue). The first unit on scene is presented for 2003 and 2004 were analyzed to determine the first on scene. Important points to note concerning the data are presented below.

- In 2003, apparatus from fire station #81, which is staffed with intern volunteers, were first on scene for 70% of the calls in the District. Units from the other three fire stations – which are staffed with resident volunteers - were each first on scene for approximately 10% of the calls.
- In 2004, apparatus from fire station #81, which is staffed with intern volunteers, were first on scene for 80% of the calls in the District. Units from the other three fire stations – which are staffed with resident volunteers - were each first on scene for approximately 4% to 8% of the calls depending on the station.

The reliance on resident volunteers at stations 82, 83 and 84 will increase response time. In developing fire service goals for the WFPD, the project team established a turnout time goal for station #81 of 1 minute and a goal of 5 minutes for stations #82, #83, and #84.

- **WFPD has a Low Call for Service Volume.** WFPD experienced 555 calls for service in 2004 or 1.5 calls for service per day. It is the norm for communities with this call volume to rely on volunteers.
- **The WFPD Lacks the Financial Resources To Convert to a Career Department.** At present, the WFPD's costs for resident volunteers and intern volunteers amounts to approximately \$170,000 annually. Staffing for a career two-person engine company at station #81 (and relying on resident volunteers to complement that staff) would almost triple that cost. That would exceed all of the budgeted salary and fringe benefit expenditures for the WFPD in fiscal year 2004-05 and require the dedication of 65% of the WFPD's budgeted revenue in fiscal year 2004-05. That level of expenditure would require the reduction of expenditures in service and supplies and capital outlay. In addition, the addition of a career two-person engine company would not improve the response time to calls for the WFPD since it would merely replace the existing intern volunteers that already staff station #81 on a 24/7 basis.

The fire service goals established for the WFPD need to recognize these limitations.

The project teams recommendations for response to calls for service for the WFPD are presented in the table below with an explanation of the goal presented below the table..

	Resident	Intern
Average call processing interval	1 minute	1 minute
Average volunteer response time to apparatus location combined with average turnout time interval	5 minutes	1 minute
Average travel time interval	3 minutes	7 minutes
Average response time total	9 minutes	9 minutes

- The response time goal to calls for service for the WFPD should be 9 minutes 75% of the time.
- Further, as the table notes, the turnout time for resident volunteers versus intern volunteers differs. The implication is that the interns – based at station #81 – will cover larger portions of the WFPD service area than the resident volunteers at station #82, #83, and #84 since their turnout time is less than resident volunteers.
- In compliance with NFPA #1720, the WFPD will, upon assembling the necessary resources at the scene, be able to initiate an attack of a structural fire within two (2) minutes 90% of the time.
- The response to structural fires should include 10 to 15 personnel at the scene of the structural fire within 9 to 11 minutes.
- In evaluating these goals, the WFPD should consider that the goal for the Sacramento Metropolitan Fire District to rural areas is 12 minutes for the first-in fire and ALS response unit and 20 minutes for the first-in medical unit, and that it meets the goals for first-in fire and ALS unit approximately 78% to 85% of the calls for service.

(2) Goal For Built-In Suppression Capabilities.

The Ranch Equestrian Estates have been constructed with a fire sprinkler system. This provides a built-in suppression capability.

The recommended goal for all new construction within the WFPD should be the requirement that all new construction include fire sprinklers given the limitations of water supply within the WFPD.

(3) Goal For Fire Prevention and Public Education

Fire prevention and public education provides a very cost effective means of reducing loss of lives and property to fire. The recommended goals for the WFPD in the delivery of fire prevention and public education program are presented below.

- Conduct plan reviews and construction inspections of all new construction and remodel projects for fire code compliance.
- Establish and maintain a record system which tracks results of fire code enforcement. Publish periodic activity/progress reports to support the fire prevention program analysis.
- Expand the public education programs to the elementary schools, seniors, public presentations, homes, and businesses to reach a broader array of audiences in the WFPD.
- Inspect occupancies as recommended by the UFC to ensure fire code compliance.

(4) Goal for Pre-Fire Planning

It is extremely important for WFPD to have a plan of operation if its few large occupancies were to catch fire or require other emergency measures. This would include the elementary schools, the day care facilities, the senior citizen facilities, etc.

None of these facilities have been thoroughly inspected and pre-planned in the event of fire.

The recommended goal for WFPD should be to develop pre-fire plans for the large occupancies within its service area. Pre-planning should include up-to date GIS information, maps, and as-built descriptions. The WPPD should conduct site inspections, develop computerized floor plan maps, finalize the emergency site plan, provide for routine re-inspection of these occupancies, and conduct drills in the response to fires at these occupancies.

(5) Goal for Volunteer Recruitment, Retention, and Training

Present levels of resident volunteers are extremely low compared to the actual personnel requirements on a “routine” structure fire. This is clear in the number of resident volunteers responding to fires in the time period from January to November 2004 as indicated in the table below.

No. of Res.	Fire	% of Calls
0	13	9.8%
1	12	9.1%
2	13	9.8%
3	12	9.1%
4	10	7.6%
5	19	14.4%
6	10	7.6%
7	11	8.3%
8	6	4.5%
9	8	6.1%
10	7	5.3%
11	4	3.0%
12	4	3.0%
13	1	0.8%
14	0	0.0%
16	2	1.5%
18	0	0.0%
Total	132	100.0%

As the table indicates, no resident volunteers responded to almost 10% of the calls for service, and there were six or more volunteers responding to 40% of the fire calls for service (that would supplement the 4 intern volunteers). In the first six months of 2004, only three volunteers responded to 50% or more of the calls for service, while only eight volunteers responded to 30% or more of the calls for service.

As additional resident volunteers are required to obtain maximum efficiency on scenes, the WFPD must continue to aggressively recruit new members and train them to nationally accepted standards. It is also determined that volunteers must be actively sought out to supplement the ability of intern volunteers. With the current staffing level

of active resident volunteers at approximately 16, an additional 14 resident (for a total of 30) are needed to maintain adequate levels of staffing for fire responses. This number would routinely provide for 10 to 12 firefighters to assist with larger fires and protracted scene operations, and would assist in reducing the workload per resident volunteer.

The most cost effective method for meeting WFPD resident volunteer needs once the minimum membership goal is reached is to retain the members already trained and oriented to WFPD operations. The WFPD must maintain a concerted effort to retain existing members through a constant evaluation of membership needs and desires.

The WFPD provides introductory training for new resident volunteers that consist of a 64-hour course in basic firefighting essentials. In addition to basic training, resident volunteers are expected to attend an annual average of 50% of the drills a month and maintain CPR certification. During the first six months of 2004, twelve different drills were scheduled. Fifteen volunteers met that requirement. Twelve volunteers did not meet that requirement: eleven of these twelve attended one-third or less of these drills. The WFPD must make a concerted effort to maintain the skills of its resident volunteers.

The recommended goals for the WFPD for resident volunteer recruitment, retention, and training include:

- Aggressively recruit resident volunteers to develop a total of 30 active volunteers to maintain an adequate level of staffing for fire responses.
- Maintain turnover of active resident volunteers at no more than 10% of the active membership per year; and
- Achieve attendance by active resident volunteers at 50% of the total drills hours annually.

(6) Goal for Emergency Medical Services.

The WFPD has a number of resources to provide emergency medical services.

These include the resources described below.

- Resident volunteers are provided with an introductory training of a 64-hour course in basic firefighting methods. This includes emergency medical services and CPR. In addition to this basic training, resident volunteers are expected to obtain and maintain CPR certification.
- Some of the intern volunteers hired before November 2003 did not meet minimum qualifications, even though EMT-1D is a minimum requirement currently within the job description for Firefighter, Fire Engineer, and Fire Captain within the Standard Operating Procedures.
- AED's are placed on all front-line apparatus.
- EGCSO, the Sacramento Metropolitan Fire District, and the Galt Fire Protection District provide ALS. REACH Air Medical Services provides an ALS helicopter, one of many helicopters available to the district.

The intern volunteers are the essential element for the WFPD to provide a timely and effective response to emergency medical calls for service since the intern volunteers are first on scene 70% to 80% of all calls for service.

The recommended goal for the WFPD for emergency medical services should be that all intern volunteers should be EMT – 1D certified, and resident volunteers should be first aid/CPR/AED certified.

(7) Goal for Emergency Communications

The WFPD has effective emergency communication assets – assets that the project team typically finds in much larger fire agencies. These include the assets described below.

- At present, the PSAP for the WFPD is the Sacramento County Sheriff's Office dispatch center. The call is transferred to the Sacramento Regional Fire Emergency Communication Center. That center then sets off the pagers for the WFPD to initiate the response.

- The WFPD participates in the regional 800 MHz radio system: the Sacramento Regional Radio Communication System. In addition, the WFPD has supplied 19 800 MHz radios to officers. In addition, the WFPD has 25 VHF (150 MHz) radios to enable interoperability with California Division of Forestry and Office of Emergency Services. The WFPD also has three mobile data terminals: one in vehicle #8101 assigned to the Fire Chief, one in the Deputy Fire Chief's vehicle, and the other in Engine 81.

However, the WFPD does not pay for the services received from the Sacramento Regional Fire Emergency Communication Center even though its calls for service amount to less than 1% of the calls dispatched by that center. As a consequence, the WFPD is not allowed to participate in emergency communication planning, nor vote regarding policies and procedures.

The goal of the WFPD should be to become a participant in the planning and a voting member in the Sacramento Regional Fire Emergency Communication Center.

(8) Goal for Apparatus Replacement

In the absence of a national standard outlining recommended replacement schedules, the project team recommends a schedule of 20 years for large fire apparatus, and 12 years for small utility type vehicles. It is also recommended that the WFPD fully fund apparatus and equipment depreciation at a level necessary to fund large equipment and apparatus replacement when appropriate. Much of the WFPD fleet meets these requirements, but some exceed these guidelines and are in poor condition.

In addition, the WFPD has a large fleet that will require a significant proportion of its limited financial resources to replace. The allocation of the apparatus by station is presented in the table below.

Apparatus	Station Assignment
Engine 81	81
Engine 281	81
Squad 81	81

Apparatus	Station Assignment
Squad 281	81
Rescue 81	81
Utility 81	81
Water Tender 81	81
Grass 81	81
Squad 82	82
Engine 83	83
Squad 83	83
Grass 83	83
Engine 84	84
Squad 84	84
Grass 84	84

Stations #83 and #84 are each allocated three pieces of apparatus, and station 81 eight pieces of equipment (which includes two reserve apparatus). This reflects the lack of multi-purpose apparatus such as a combination squad and grass apparatus.

The goal of the WFPD regarding apparatus should include:

- Apparatus should be replaced according to a schedule approved by the Board of the WFPD so that the fleet is capable of meeting service requirements, without significant downtime and a minimum of operating and maintenance expense.
- The extent of multi-purpose apparatus should be expanded and the size of the WFPD fleet reduced to reduce the replacement funding requirements.

Recommendation: The Board of Directors of the Wilton Fire Protection District should consider the goals presented in this report, modify them as necessary, and adopt them.

**6. ANALYSIS OF CURRENT AND PROJECTED
NEEDS**

6. ANALYSIS OF CURRENT AND PROJECTED NEEDS

This chapter is focused on analyzing the current and projected organizational needs of the WFPD from the perspective of deployment and staffing, facilities and equipment. The sections, that follow, provide our findings, conclusions, and recommendations for addressing the goals presented in the previous chapter.

1. THE WFPD SHOULD ADOPT A MISSION.

A mission has a number of purposes in the WFPD.

- It serves to provide policy direction to the staff of the organization enabling staff to carry out the policy intent of the Board of Directors;
- It defines the policy intent of the Board of Directors;
- It provides policy drivers to staff that set the direction and budget priorities for WFPD;
- It assists staff and the Board of Directors in resolving conflicts or gaps between the policy direction of the Board and the carrying out of the policy by staff.;
- It describes a picture of what the WFPD would like to achieve, should be stable and can be very long-term and difficult to achieve; and
- It should be inspiring, yet still specific enough to describe an end state.

Different fire departments have adopted different mission statements. For example:

- The mission of the Marin County Fire Department is to provide the highest level of life and property protection services through an aggressive fire control system, an integrated pre-hospital care system, fire prevention, public education, and emergency management.
- The mission of the Riverside Fire Department is to preserve and enhance the quality of life for the citizens of the City of Riverside. The fire department shall protect life, property, and the environment within the city through proactive life safety, community education and emergency services programs utilizing

responsible fiscal management, a highly trained work force, progressive technology and modern equipment.

The Board of Directors and the Fire Chief should collectively develop a mission statement that fits the unique circumstances and needs of the WFPD.

Recommendation: The WFPD should develop a mission statement.

2. THE WFPD SHOULD INCREASE THE NUMBER OF ACTIVE RESIDENT VOLUNTEERS TO 30.

The Matrix Consulting Group reviewed the current volunteer program of the Wilton Fire Protection District (WFPD). This included gathering and analyzing data regarding utilization and residents and intern turnover. The points, below, highlight several key elements of the Wilton Fire Protection District that point to the essential role that resident volunteers are likely to continue to play during the planning period for the master plan.

- **The Wilton Fire Protection District Is Not Projected To Increase Significantly In Population and Calls For Service During the Planning Period.** By 2025, the population is projected to increase to 8,055 and calls for service are expected to increase to 705, or 1.9 calls per day.
- **The WFPD Serves A Rural Area That Will Remain Rural During The Planning Period.** The WFPD serves approximately 6,300 persons in a 60 square mile service area or a density of one person for each six acres.
- **The WFPD Lacks The Financial Resources To Convert To A Career Department.** Staffing for a career two-person engine company at Station #81 would triple the cost of the District's expenditures for resident and intern volunteers, and require dedication of 65% of the WFPD's budgeted revenue in fiscal year 2004-05. That would require a reduction of expenditures in services and supplies and in capital outlay. In addition, a two-person engine company would not improve response time since it would merely replace existing intern volunteers that already staff station #81 on a 24/7 basis.

While resident volunteers are likely to continue to fulfill an essential role for the WFPD, there are clearly a number of challenges that face the District at present in its reliance on these resident volunteers. These challenges are presented below.

- No resident volunteers responded to almost 10% of the calls for service fires, and there were six or more volunteers responding to 40% of the fire calls for service (that would supplement the 4 intern volunteers). In the first six months of 2004, only three volunteers responded to 50% or more of the calls for service, while only eight volunteers responded to 30% or more of the calls for service.
- From November 1, 2003 through August 15, 2004, the WFPD lost 12 volunteers. This is a turnover rate of 30%.

The Blue Ribbon Report – *Preserving and Improving the Future of the Volunteer Fire Service*, issued in March 2004, stated “recruiting and retaining quality personnel continues to be the most important element in the overall success of a volunteer or combination fire department.”

The project team recommends that the WFPD take steps to address these challenges. In the previous chapter, the project team identified several goals for the WFPD in regards to resident volunteers. These goals included:

- Aggressively recruit resident volunteers to develop a total of 30 active volunteers to maintain an adequate level of staffing for fire responses.
- Maintain turnover of active resident volunteers at no more than 10% of the active membership per year; and
- Achieve attendance by active resident volunteers at 50% of the drills annually.

Recommendation: The WFPD should increase the number of active resident volunteers to 30.

(1) The Compensation of Resident and Intern Volunteers Should Be Modified.

The WFPD relies on resident and intern volunteers to deliver services. Resident volunteers are paid \$12/call. This includes drills. The annual cost to the District for the

compensation of these resident volunteers is \$40,000 annually. The interns or shift staff are paid based upon their classifications: Firefighters are paid \$50/shift, while Fire Captains are paid \$200/shift. The annual cost to the District for the intern program amounts to \$130,000.

The project team recommends that the compensation for the resident and intern volunteers be modified as follows:

- The compensation for attendance at drills should be modified from \$12/drill to \$12/hour.
- The compensation for resident volunteers for responding to calls should be modified from a flat \$12/call to a range of \$12/call to \$16/call. The range of compensation per call should be based upon the number of calls that resident volunteers respond to (the higher the number of calls that the volunteer responds to, the higher the compensation per call), and the extent of certificates and licenses possessed by the resident volunteer (the greater the number of job-related licenses and certificates possessed by the resident volunteer, the higher the compensation per call).
- The compensation for intern volunteers should be modified from a flat \$50 per shift for Firefighters, \$100 for Fire Engineers and \$200 for Fire Captains to a range that should be based upon and the extent of certificates and licenses possessed by the intern volunteer (the greater the number of job-related licenses and certificates possessed by the resident volunteer, the higher the compensation per shift), and the number of shifts the intern volunteer works per month (the greater the number of shifts, the higher the compensation per shift). The recommended range for Firefighters should be \$50 to \$65 per shift and for Fire Captains should be \$200 to \$260 per shift.

Overall, the compensation per call, at \$12/call, is competitive as a base compensation; the top end of the range should be increased to \$16/call based upon the factors suggested previously. Modifying the compensation of resident volunteers as recommended by the project team should increase the costs of the resident volunteers by as much as \$10,000 annually. Modifying the compensation for the intern volunteers should increase the compensation costs by as much as \$55,000 annually.

Recommendation: The compensation for drills should be modified from \$12/drill to \$12/hour.

Recommendation: The compensation for resident volunteers for responding to calls should be modified from a flat \$12/call to a range of \$12/call to \$16/call based upon the number of responses by the resident volunteer and the extent of job-related certificates and licenses possessed by the resident volunteer.

Recommendation: The compensation for intern volunteers should be modified from a flat \$50 per shift for Firefighters and \$200 for Fire Captains to a range that should be based upon and the extent of certificates and licenses possessed by the intern volunteer, and the number of shifts the intern volunteer works per month. The recommended range for Firefighters should be \$50 to \$65 per shift, for Fire Engineers would be \$65 to \$80 per shift, and for Fire Captains should be \$200 to \$260 per shift.

(2) The Wilton Fire Protection District Should Enhance the Recruitment Program for Residents and Interns.

The Wilton Fire Protection Districts utilizes resident and intern volunteers to provide fire suppression services to the District. Resident and intern volunteers have a crucial role in the ability of the District to successfully deliver fire suppression and prevention services. Resident volunteers are volunteer fire personnel who reside within the Wilton Fire Protection District. Intern volunteers are volunteer fire personnel who work a minimum of two shifts per month and who tend to pursue fire services as a professional career. The Wilton Fire Protection District has developed this two-tiered volunteer structure to maximize its support from volunteers and the community. During the planning horizon, the Wilton Fire Protection District will need to continue to rely on volunteers to staff front line apparatus, as well as response to calls for service. The Wilton Fire Protection District needs continued success in recruiting the right number of resident and intern volunteers, as well as high quality volunteers.

Currently, the Wilton Fire Protection District (WFPD) has the 'Volunteer Recruitment Package,' which it provides to individuals who are interested in

volunteering with the WFPD. The Volunteer Recruitment Package contains the following information:

- Basic requirements of intern volunteers, including:
 - Minimum requirement of 64 hour basic training program; and
 - On-going training requirement of two drills per month.
- General information about volunteering
- Information about the Wilton Fire Protection District, including such topics as:
 - Equipment and apparatus
 - Training (basic, on-going and driver training)
 - Calls for service
 - Chain of command and structure
 - Staffing
 - Station and apparatus location

The Volunteer Recruitment Package is the primary tool utilized by the Wilton Fire Protection District for recruitment of new resident and intern volunteers. There are additional resources that the Wilton Fire Protection District can utilize to expand and enhance its recruitment efforts. The Wilton Fire Protection District should increase its efforts of recruitment by utilizing more tools to reach potential volunteers, including:

- **Post A Sign On The District's Stations That Advertises That The District Is Recruiting Volunteers.** This sign should also include a method of contact.
- **Work With Local Newspapers and Publications To Advertise for Volunteers.** This should be done to promote activities of the District, such as successful responses to emergency calls for service or announcements of public education and/or fire prevention activities.

To enhance its recruitment program, the Wilton Fire Protection District should consider the following ideas:

- **Create a Recruiting Task Force or Committee and Train Them.** Recruiting should be an on-going process, which seeks, sells, screens and selects quality volunteers.

- **Conduct A Needs Assessment To Focus the District's Recruiting Efforts.** The needs assessment should identify the number of volunteers, special skills, voids in the current volunteers (e.g., insufficient number of volunteers for certain times or days of the week), etc.
- **Market the District.** Make the volunteer nature of the Wilton Fire Protection District known to the community.
 - Work closely with the community to train residents (e.g., fire aid, CPR, safety seminars, etc.)
 - Encourage active volunteers to recruit new volunteers. Provide them with an incentive.
 - Contact local media and encourage them to report stories about the Wilton Fire Protection District.
 - Arrange speaking engagements at local organizations, clubs, schools, and community groups.
- **Advertise the District.** Create recruiting partnerships with local businesses and organizations, such as placements or flyers in local restaurants, local cable service announcements, posters, newspaper inserts, links on community or municipal websites, etc.
- **Coordinate Volunteer Recruiting with Other Departments and Organizations,** such as Galt or Herald.

There are several opportunities to expand the recruitment process for the Wilton Fire Protection District. Recruitment of volunteers will continue to be an important aspect of the Wilton Fire Protection District as it will continue to rely on resident and intern volunteers to provide response to emergency calls for service.

Recommendation: The Wilton Fire Protection District should look at ways to enhance the recruitment process of residents and interns to ensure the District is recruiting the right numbers, types, and quality of resident and interns needed maintain its level of service.

(3) The Wilton Fire Protection District Should Enhance the Retention Program for the Residents and Volunteers.

In addition to recruiting resident and intern volunteers, a process for increasing retention in the Wilton Fire Protection District is essential. As previously discussed, the resident and intern turnover rate for a 9.5-month period was 30%. The following should be taken into consideration when developing a successful retention program:

- Most volunteers begin their involvement with a high degree of commitment.
- Significant efforts are needed to retain and nurture the commitment of volunteers to the organization.
- Volunteer burnout and / or marginal participation are realities that can be mitigated by recruiting personnel with diverse backgrounds and interests, resulting in volunteers with diverse skill sets and abilities.
- Train volunteers so that all residents and interns have the same skill level. Most volunteers recognize the necessity of maintaining equal standards, which avoid the resentment when some are required to play inferior roles.

Retention of volunteers is important to any organization, especially an organization like the Wilton Fire Protection District, which relies so heavily on resident and intern volunteers to provide core services. It takes tremendous motivation to ensure volunteers remain active and interested in participating. There are several ways to motivate and retain resident and intern volunteers, including:

- Train command staff in volunteer leadership and management.
- Solve small problems to keep them from influencing volunteers' experiences; keep word-of-mouth information about the District positive.
- Include a volunteer's family member in the process. Create a partners recruit program that allows the people living with the volunteer to understand the District, the obligations, as well as the risk and benefits.
- Start new initiatives. Volunteers can go through cycles of high activity/interest and reduced activity. Add new programs to keep volunteers interested, such as new fire prevention activities, special teams, etc.

- Interview volunteers who leave the District to determine reasons for leaving, as well as ways to improve retention.

In addition to developing programs and services that keep the interest of volunteers and ensure high activity rates, the District should provide incentives for volunteers. Although not included in the Volunteer Recruitment Package, interns receive a food and gas stipend for each shift they work and resident volunteers are paid for each call to which they respond. This information should be included in the Volunteer Recruitment Package. The Wilton Fire Protection District should explore other incentives for their resident and intern volunteers, such as:

- Attendance awards
- Competitive and contest awards
- Enhancement of the image of volunteers through positive publicity and public education programs
- Input and involvement of volunteers in non-suppression planning and programs
- Job rotation and job sharing

The Wilton Fire Protection District should develop strategies and incentives to reduce the turnover rate of resident and intern volunteers. The Wilton Fire Protection District provides some monetary incentives, such as a stipend for interns and per call pay for residents. The Wilton Fire Protection District should enhance the non-monetary incentives it offers the resident and intern volunteers.

Recommendation: The Wilton Fire Protection District should develop strategies and incentives to reduce the turnover rate of resident and inter volunteers.

3. THE EXTENT OF FIRE PREVENTION SERVICES SHOULD TO BE EXPANDED.

An effective fire prevention program encompasses a number of elements. These include inspection of facilities to assure compliance with the fire code (both those facilities required to be inspected such as public assembly facilities and those that are not required to be inspected that still pose a fire risk such as eating or drinking establishments serving less than 50 people), public education, and plans examination and construction inspection.

The Wilton Fire Protection District has one Deputy Chief that is responsible for the general direction and management of the District's fire prevention program. There are several key elements of the District's fire prevention program. Those are presented in the points, which follow.

- **Fire Inspection.** The Deputy Fire Chief is responsible for the inspection of those occupancies the State requires to be inspected. These include, for example, public assembly occupancies, education occupancies, institutions (such as nursing homes), mercantile buildings, etc.
- **Citizen Observer Program:** According to the District's Standard Operating Procedures, the Citizen Observer Program permits citizens to observe the Wilton Fire Protection District operations by conducting ride-a-longs with command officers or fire companies. This program is available to District officials, members of the press, visiting fire personnel, qualified interns, and to the general public with the Chief's approval.
- **Public Education and Event Safety Precautions:** The goal of this program is to insure public safety at public event demonstrations. This includes providing proper safety equipment at public events and fire demonstrations, developing and implementing detailed Incident Action Plans for live fires, ensure minimum safety clearance at demonstrations is preserved, and ensure other general rules and regulations are followed during demonstrations.
- **Public Station Tours:** The Public Station Tours programs seeks to establish a set of standardized procedures for scheduling and conducting tours of the District stations, as well as ensure the District responds consistently for request for tours.

While the WFPD has a number of tools available, the overall breadth and depth of its fire prevention program is limited. The recommended goals for the WFPD in the delivery of fire prevention and public education program are presented below.

- Conduct plan reviews and construction inspections of all new construction and remodel projects for fire code compliance.
- Establish and maintain a record system which tracks results of fire code enforcement. Publish periodic activity/progress reports to support the fire prevention program analysis.
- Expand the public education programs to the elementary schools, seniors, public presentations, homes, and businesses to reach a broader array of audiences in the WFPD.
- Inspect occupancies as recommended by the UFC to ensure fire code compliance.

(1) The WFPD Should Assign Responsibility For Inspections of Occupancies With Fire Risks to Intern Volunteers.

In addition to directing and managing the above mentioned programs, the Deputy Fire Chief is responsible for conducting fire inspections. The Matrix Consulting Group reviewed the files maintained by the Deputy Fire Chief with respect to fire inspections. The table, which follows, presents a review of the fire inspections conducted by the Wilton Fire Protection District of these occupancies.

Facility Number	Type of Occupancy	Date of Inspection	Number of Violations	Date of Re - Inspection	Date of Previous Inspection	Time Between Inspections (Years)
1	E - 1	09/08/03	23		03/02/01	2.48
2	R - 3	06/20/00	0		07/12/99	0.93
3	A - 3	10/30/93	4			
4	E - 2 & I2A	12/01/03	4		12/13/02	0.95
5	R-2.1.1	07/27/04	0		05/20/03	1.17
6	R-3	10/06/03	0		08/19/00	3.09
7	R-2.2	08/25/03	9		05/19/03	0.26
8	E-2	09/08/03	2	09/25/03	01/12/01	2.62
9	E-1 & A-3	09/08/03	9	09/25/03	01/12/01	2.62
Average:						1.77

The points, which follow, provide a brief discussion about the information presented in the chart.

- The Wilton Fire Protection District has documented fire inspections for nine facilities within the District's boundaries. Not all of these occupancies are required to be inspected by the State.
- The average frequency of these inspections is 1.77 years. However, facility number seven is excluded from the average, the frequency of inspection is 1.98 years.
- The WFPD occupancies that require inspection include schools, day care and long-term facilities, a youth home and a Church.
- Violations were found in two-thirds (6 out of the 9) of these occupancies by the Deputy Fire Chief.
- Five of the nine occupancies (56%) did not have an annual inspection, meaning at least one year elapsed between inspections.
- Of the six inspections that resulted in violations, four did not have re-inspections.
- One occupancy has not received an inspection for more than 10 years (1993).

There are mandates with respect to the frequency and type of occupancies inspected, for example:

- Education facilities that are open for more than 12 hours per week or 4 hours per day require annual inspections;
- Institutional facilities, such as mental hospitals, reformatories, jails, etc. require annual inspections;
- Assembly buildings with an occupant load of more than 300 without a legitimate stage requires an inspection once every three years.

As previously noted, the Wilton Fire Protection District has a variety of occupancies, most of which require inspections including the elementary school, institutional facilities (e.g., home / school for troubled youth, etc.), etc. A review of the data indicate that the Wilton Fire Protection District has not met its legal obligations with

respect to ensuring all mandatory inspections are completed at the appropriate frequency.

As the Deputy Chief who manages the Fire Prevention Programs is retiring, the responsibility for inspections should be assigned to an intern and/or on-shift Captain. Training should be provided to all interns and shift Captains. Additionally, the Standard Operating Procedures should be updated to include fire inspections as one of its programs.

Recommendation: Responsibility for annual fire inspections should be assigned to intern volunteers. Intern volunteers should be held accountable to ensure that inspections are conducted in accordance with their mandated frequency. Further, fire inspections should be added to the Fire Prevention Program as part of the District's Standard Operating Procedures.

(2) Utilize Firehouse Software To Develop a Formal Record Keeping System for the Occupancies That the State Requires to be Inspected.

An essential part of a fire risk assessment of a community is the development of a formal record keeping system for those occupancies that the State requires to be inspected. Keeping records and files on all occupancies regulated by the Fire Code provides the WFPD with information on what, where, how or when regarding specific fire risks in these occupancies, and the efforts by the WFPD to abate these risks.

The records maintained by the WFPD were informal, and not automated to provide a "tickler file" regarding when inspections or re-inspections were due. The WFPD should utilize the Firehouse software to develop a formal automated record keeping system for those occupancies that the State requires to be inspected. The record-keeping system should include:

- The name and address of the occupancy, the contact at the occupancy, and phone number;

- The type of occupancy (nursing home, residential care facility, school, etc.) and occupancy classification (i.e., E-1, M, etc.).
- The frequency of inspection required by the State;
- The nature of construction and the age of construction;
- Any built-in fire protection and any significant fire risks;
- The violations noted by inspection, corrective actions required, and the results of re-inspection.

Recommendation: The WFPD should utilize FIREHOUSE software to develop an automated record keeping system for all of the occupancies that the State requires to be inspected or that are inspected as part of the company-inspection program.

(3) The WFPD Should Develop and Adopt A Company-Inspection Program For Its Intern Volunteers.

While there are a number of occupancies that the State requires to be inspected, there a number of other occupancies that do not require such an inspection but still pose a risk. These include such occupancies such as R-2.1 and R-2.2, a residentially-based licensed facility accommodating more than 6 non-ambulatory and ambulatory clients. While the State does not require inspection, there are fire risks associated with these occupancies that most fire departments mitigate by requiring a company inspection every two to three years.

The intern volunteers do not have a significant call for service workload. The intern volunteers should be utilized to conduct these inspections as part of a company-inspection program.

Recommendation: The WFPD should develop a company-inspection program for its intern volunteers. The Fire Chief should develop the company inspection program including the development of an inventory of those occupancies that should be inspected, the frequency that these occupancies should be inspected, and the records to be maintained as part of the program.

(4) The WFPD Should Enhance Its Public Education Program.

The WFPD, through the efforts of a volunteer, began a public education program in May 2004. The program for schools focuses on first and fourth grades, but is dependent on the school requesting the presentation. The public education program has included presentations at special events such as the Safety Fair, the Chili Cook Off, the Western Festival, and the Halloween carnival.

These are important initial efforts that should serve as the basis for expansion of the program. The proposed expansion is described below.

- **Elementary Schools** Present grade specific fire safety education to elementary students such as Sparky ABC's of Fire Safety in kindergarten and other programs in other grades. The WFPD should request annual presentations at the schools and not wait for the schools to request such presentations. This should not only include Dillard Elementary, but also the private schools in the area served by the WFPD.
- **Fire Safety in Care and Treatment Facilities.** Provide comprehensive fire safety training to staff of adult care and treatment facilities, and senior fire safety programs as requested by Church, Civic, non-profit organizations and private individuals. This should be designed to train senior citizens and staff in care and treatment facilities how to recognize and eliminate safety hazards, what to do in an emergency, and how to protect life and property by being prepared for fires and other natural disasters, etc. The main focus of the course should be geared towards promoting safety and preventing injuries.
- **Public Presentations.** Throughout the year, participate in many public and corporate sponsored safety fairs throughout the community. Offer audience appropriate presentations to local schools, community groups and businesses including:
 - Cardio Pulmonary Resuscitation (CPR)
 - Exit Drills In The Home (EDITH)
 - Fire Extinguisher demonstrations
 - Fire Safety and First Aid presentations
- **Businesses.** Provide fire prevention and preparedness assistance to the District's business community. Provide training in work place fire safety, fire extinguisher training, fire evacuation. Provide assistance in the development of fire emergency plans and in the training of employees.

- **Home fire safety.** Provide a fire safety inspection of residences, and provide training regarding installation and testing of smoke detectors, how to avoid kitchen fires, careless smoking, fire evacuation, tips for escaping from a fire, etc.
- **Environmental education** including household hazardous waste, industrial waste, recycling, stormwater pollution, etc.

Recommendation: The WFPD should enhance its public education program.

(5) The WFPD Should Utilize A Part-Time Fire Inspector For Plan Check and Inspection of Construction for Compliance with Fire Codes.

Plan checking and inspection of new and remodeled buildings is designed to ensure that these buildings are constructed with the necessary safety features prior to occupancy. Fire safety features are becoming increasingly complex and technologically sophisticated, and the plan checking and inspection requires substantive skills and the commitment of substantial resources.

The WFPD has committed its Deputy Fire Chief to this effort. The Deputy Fire Chief is only scheduled to be in the office from 9 AM to 12 noon Monday through Friday, and the Deputy Fire Chief will be retiring in 2005. The plan check and inspection workload of the Deputy Fire Chief is not substantial. The WFPD should retain a part-time fire inspector to provide plan check and inspection services for compliance with fire codes and to plan check and inspect fire sprinkler systems.

Recommendation: The WFPD should utilize a part-time fire inspector for plan checking and inspection of new and remodeled buildings.

(6) The WFPD Should Develop Pre-Fire Plans for The Facilities That Are High-Risk.

The WFPD does not have many high risk occupancies within its service area. It does have schools, day care facilities, a treatment center, and a care home. Pre-fire plans have not been developed for these facilities.

Pre-fire plans are a vital component of an efficient and safe fire ground operation. It is critical that pre-fire plan drawings are done uniformly, neatly and accurately. Additionally, all pre-fire plans should be continually updated with master copies readily available for distribution to resident and intern volunteers. Conducting drills based upon these pre-fire plans is also an important training tool that assures efficient and safe fire ground operation at these facilities should a fire or other emergencies occur.

Recommendation: The WFPD should develop pre-fire plans for high-risk facilities within the District and conduct drills for responding to emergencies at those facilities.

4. THE WFPD SHOULD ASSURE THAT THE RESIDENT AND INTERN VOLUNTEERS MEET THE TRAINING AND CERTIFICATE REQUIREMENTS ESTABLISHED WITHIN ITS STANDARD OPERATING PROCEDURES.

In addition to reviewing fire prevention programs, the Matrix Consulting Group reviewed the training program of the Wilton Fire Protection District. This included a review of the District's Standard Operating Procedures and requirements of residents and interns with respect to training. The project team also reviewed reports regarding training courses and attendance of the residents and volunteers. The Wilton Fire Protection District's training program consists of several key components. The District training Program consists of the following:

- **The District's Training Program Has A Number of Objectives:**
 - To develop and maintain the professional skills of each individual;
 - To develop and maintain company, shift and District group skills;
 - Satisfy appropriate Federal, State, and locally mandated training requirements; and
 - To provide each individual with career development opportunities.
- **The District's Training Program Consists of Several Key Program Components:**

- The Training Officer is a newly appointed Battalion Chief who directly manages the Division. This position is responsible for establishing and enforcing policies, and performing strategic planning (long and short range). The Battalion Chief is also responsible for planning, development, and implementing training of firefighting and rescue techniques, as well as coordinating in-service and staff development programs.
- The Training Captain, as directed, plans, develops and implements fire fighting and rescue technique trainings. The Training Captain is also responsible for coordinating in-service and staff development program and teaches classes to District personnel and the public.
- The Training Team consists of a group of personnel representing all ranks and shifts. This group is responsible for assisting the Training Division staff in the development and implementation of the Training Program.
- The Training Division is also responsible for ensuring that records are maintained, as well as providing necessary training materials, filing and retrieving records and reports, mail duties and outside course registration.
- **The District Maintains a Quarterly Training Schedule** with stated goals. This will reflect the needs of the District, completion of appropriate training mandates and input from the Training Team.
- **The Wilton Fire Protection District Has Developed Training Standards, That Are Applicable to Operations Staff.** These include the following:
 - Wilton Fire Protection District's Standard Operating Procedures
 - Wilton Fire Protection District Fire Training Division Information Sheets
 - Latest version of appropriate IFSTA Manuals
 - Appropriate publications as determined by the Training Division
- **The Wilton Fire Protection District Also Conducts Periodic Evaluations of Individual, Company and / or Multiple Company Performances.** Evaluations focus on manipulation and technical skills and focus on skills according to the Performance Standards developed for the individual, company and multiple companies.

The Wilton Fire Protection District also developed standards and guidelines for District personnel with respect to drills for staff assigned to operations. Drill

requirements contained in the District's Standard Operating Procedures are presented below.

- All companies (stations / shifts) are required to participate in a minimum of 20 hours of training per month.
- Training subjects may be assigned by the Training Division to personnel as a result of the identification of training needs by District personnel.
- Records of all assigned training topics, as well as all other fire service related training are to be recorded at the end of each shift.
- All on-duty line personnel shall attend the training sessions to assure the maintenance of District standards for operational safety, efficiency and effectiveness.
- Resident volunteer personnel shall attend a minimum of 50% of the training drills (e.g., one Tuesday and one Saturday training drill).

The Wilton Fire Protection District has also developed specific standards and operating procedures for live wildland and live structure fire burns.

(1) The WFPD Should Assure Resident Volunteers Meet Training Requirements.

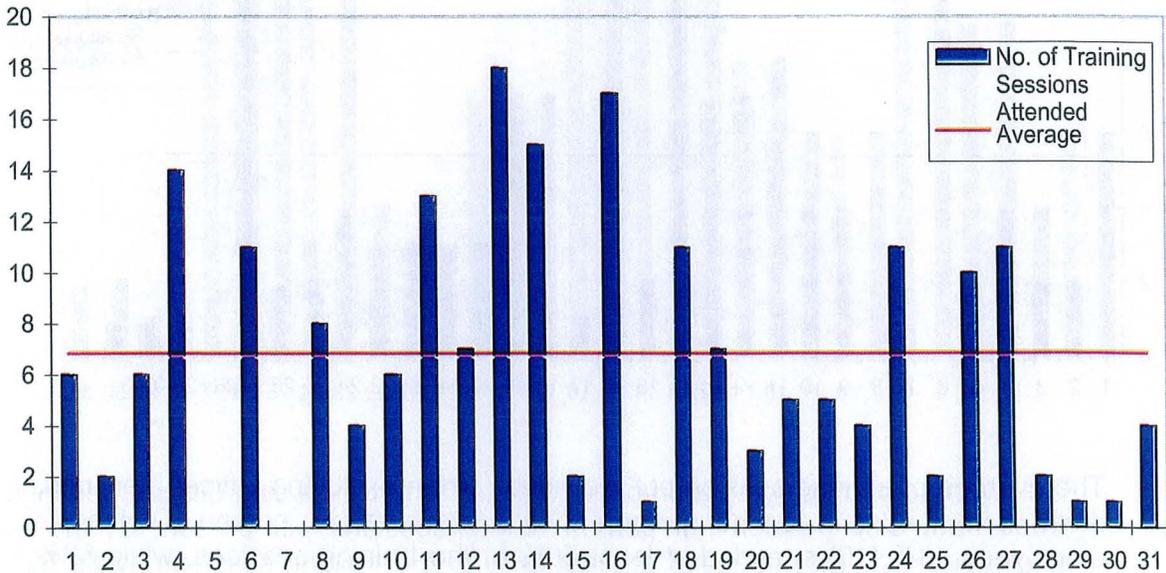
The Wilton Fire Protection District provided the project team with a drill report, which contains by employee, the date and type of training and / or drill session attended from January 1, 2004 through June 30, 2004. The table, which follows, provides a brief summary of the date, type of training and number of attendees.

Date	Training Session / Drill	No. of Attendees
01/05/04	Officer's Meeting	8
01/13/04	Respiratory Compliance	18
01/17/04	Pre and Post Trip Inspections	17
02/02/04	Officer's Meeting	9
02/17/04	Engine Company Evolution / Hoselay	17
02/21/04	WT / Liveline and Wyed Line Evolution	16
03/01/04	Officer's Meeting	7
03/16/04	Hazard Communications / Live Fire Exercise	13
03/20/04	Water Rescue Awareness	14
04/05/04	Officer's Meeting	6
04/13/04	Ventilation	15

Date	Training Session / Drill	No. of Attendees
04/17/04	Wildland / Structure Protection / Fire Shelter	12
05/03/04	Officer's Meeting	7
05/11/04	MCI	12
05/15/04	Vehicle Extrication	12
06/07/04	Officer's Meeting	6
06/15/04	ICS / EMS	13
06/19/04	PPE / Portable Fire Pumps	5
Total		207

As the table shows, the Wilton Fire Protection District had eighteen training and / or drill sessions, which includes six officer’s meetings. The table, which follows, shows the number of training session attended by individual employees (blue columns) compared to the group average (red line).

Training Sessions per Individual Employee From January 2004 through June 2004

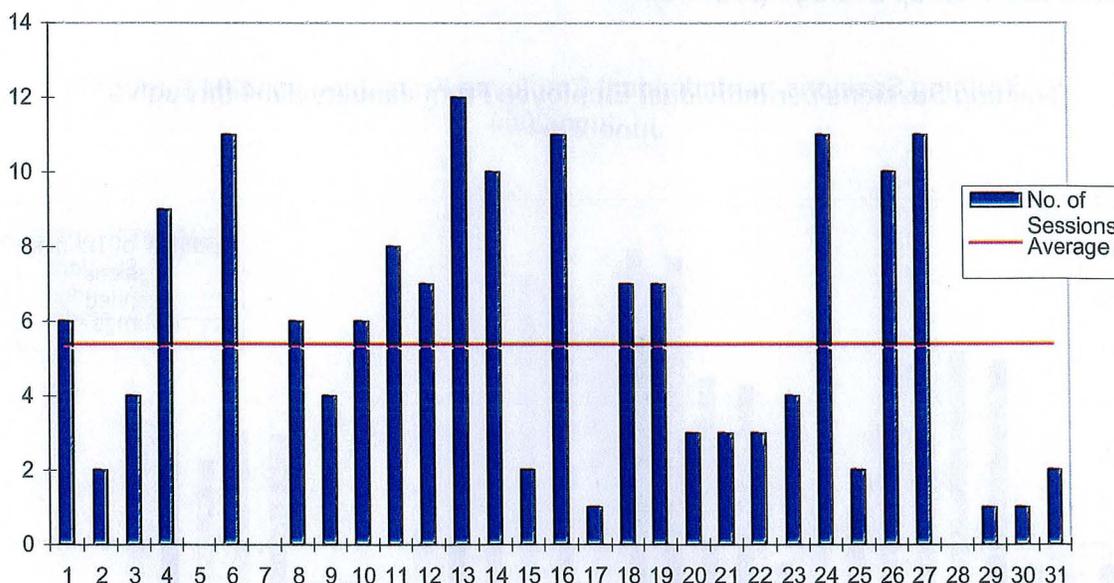


The following points, present a discussion of the information presented in the chart.

- There were a total of 31 residents and interns, whose training activities were recorded.

- Of the 31 residents and interns, two did not attend any training session during the sample period. It is the policy of the Wilton Fire Protection District that: "All on-duty line personnel shall attend the training sessions" and "resident volunteers personnel shall attend a minimum of 50% of the training drills." Based on this sample, the minimum number of training drills would be 9.
- While 10 residents and interns attended more than 50% of the training sessions, approximately 66% (21) of residents and interns attended less than 50% of the training sessions offered from January 1, 2004 through June 30, 2004.
- Of the 18 training sessions, 6 session were 'Officer's Meetings.' The chart, below presents the training session attended for each individual, excluding the 'Officer's Meetings.'

Training Sessions per Individual, Excluding Officer's Meetings



- The average of training session per individual, when excluding Officer Meetings, drops from 6.68 session per person to 5.3 sessions per person. Of the 32 employees 48% (15) attended at least 50% of the training sessions, while 52% attended less than 50% (6) training sessions.
- As noted, the Standard Operating Procedures establishes a minimum number of training sessions employees are required to attend.

The Wilton Fire Protection District should hold resident and intern volunteers accountable for attendance of training sessions. The Wilton Fire Protection District has

developed a policy and standard with respect to the amount of trainings sessions resident and intern volunteers are required to attend. The District should formalize the process for reviewing the number of training sessions attended by residents and volunteers and should ensure that residents and volunteers meet the standards established by the District.

Recommendation: The Wilton Fire Protection District should formalize the process so training attendance records are monitored to ensure that all residents and interns meet the minimum training obligations established by the District.

(2) The WFPD Should Assure That Resident and Intern Volunteers Meet the Certification Requirements Contained Within the Job Descriptions.

The job descriptions for the WFPD, as specified within the Standard Operating procedures, identify the certification requirements for its volunteers. These include the following:

- Fire Captain and Fire Engineer classifications require possession and maintenance of an EMT-1D certification.
- The Firefighter classification currently requires an EMT-1 certification upon hiring and an EMT-1D certification upon completion of probation.

Some of the resident and intern volunteers have obtained the EMT-1 certification, but others have not. Given the distances that other fire departments must cover in responding under automatic aid to the WFPD service area, the District is largely relying on its own skill set for initial response. Most of its responses are emergency medical calls for service. It is vital that the WFPD maintain these minimum skills to effectively respond to these types of calls.

Recommendation: The WFPD should require that resident and intern volunteers meet the certification requirements contained within the job descriptions.

5. THE WFPD SHOULD ESTABLISH AN APPARATUS REPLACEMENT PROGRAM, ADDRESS THE REPLACEMENT BACKLOG, AND REDUCE THE NUMBER OF APPARATUS IN ITS INVENTORY.

The Wilton Fire Protection District utilizes a pay-as-you-go approach to replacement of equipment of the District fleet. The District currently does not have an apparatus replacement plan and / or fund for apparatus. The District, given its fire station network, the risks faced by the District, and the number of calls that the District responds to, has a large apparatus inventory.

(1) The WFPD Should Establish A Replacement Fund for Apparatus.

The District should establish an apparatus replacement fund. The replacement fund would ensure that critical emergency equipment is available to respond to the public safety needs of the residents of the WFPD and avoid the significant maintenance and repair costs for an aging fleet of fire engines, trucks, and rescue units.

In establishing the replacement fund, replacement guidelines and replacement costs need to be established for each class of equipment. The information, below, presents recommendations for the establishment of a replacement fund for fire apparatus.

- The recommended replacement cycle for fire apparatus is fifteen years for fire engines and squads, and ten years for staff vehicles (those assigned to the Fire Chief, Assistant Chief, etc.), and twelve years for the rescues;
- The estimated replacement cost for fire apparatus in 2003 dollars is \$325,000 for fire engines, \$30,000 for a sport utility vehicle, \$120,000 for squads, \$268,000 for a water tender, \$185,000 for a grass unit, and \$200,000 to replace a rescue unit;
- Replacement charges should be set aside in a replacement fund for fire apparatus.

The table, which follows, presents the front line apparatus for the Wilton Fire Protection District.

WILTON FIRE PROTECTION DISTRICT, CALIFORNIA
Fire Service Master Plan

Apparatus Type	Year	Mileage	Condition
8101	1998	149,857	Fair
8102	2000	34,035	Very Good
Engine 81	1991	40,286	Good
Engine 83	1997	11,672	Very Good
Engine 84	1991	21,893	Very Good
Squad 81	2000	10,826	Very good
Squad 82	1980	43,738	Fair / Poor
Squad 83	1987	34,254	Fair
Squad 84	1999	12,035	Very Good
Squad 281	1990	31,728	Fair
Rescue 81	1991	23,286	Very Good
Utility 81	1987	57,678	Good
Water Tender 81	1989	24,444	Fair / Poor
Grass 81	1994	16,923	Good
Grass 83	1982	50,127	Fair / Poor
Grass 84	1983	47,783	Fair / Poor

The points, which follow, provide a brief discussion of the apparatus utilized by the WFPD.

- The WFPD has three front line engines, four front line squads, one front line rescue, one front line Utility, one front line Light, one front line Water Tender, and three front line grass trucks. Additionally, the District has two command vehicles.
- For the most part, the WFPD has rated its apparatus as good to very good, with the exception of four units that received a rating of fair to poor.

The table, which follows, presents the estimated replacement costs for the entire fleet owned and operated by the WFPD. Overall, the fleet owned and operated by the WFPD has a replacement value of approximately \$2.6 million.

Unit Number	Type	Replacement Guideline	Replacement Cost*
8101	Command Vehicle	8 years	\$30,000
8102	Command Vehicle	10 years	\$30,000
Engine 81	Engine	15 years	\$325,000
Engine 83	Engine	15 years	\$325,000
Engine 84	Engine	15 years	\$325,000
Squad 81	Squad	15 years	\$120,000
Squad 82	Squad	15 years	\$120,000
Squad 83	Squad	15 years	\$120,000
Squad 84	Squad	15 years	\$120,000
Rescue 81	Rescue	10 years	\$200,000
Utility 81	4 Door Pickup	10 years	\$30,000
Water Tender 81	Water Tanker	15 Years	\$268,000

Unit Number	Type	Replacement Guideline	Replacement Cost*
Grass 81	Brush Truck	15 years	\$185,000
Grass 83	Brush Truck	15 years	\$185,000
Grass 84	Brush Truck	15 years	\$185,000
Total			\$2,568,000

The above table depicts the estimated replacement value for the front line apparatus for the Wilton Fire Protection District. To establish a replacement fund for these apparatus would require an annual contribution of \$182,000 in 2005 dollars.

Recommendation: The WFPD should establish a replacement fund for its apparatus to assure timely replacement.

(2) The WFPD Should Address the Backlog of Apparatus Requiring Replacement.

However, the District faces an immediate problem. A significant proportion of its fleet is overdue for replacement. Replacement costs for 2005 are significantly higher than subsequent years because the following apparatus are past due for replacement: in fact, half of the fleet is overdue for replacement. The equipment overdue for replacement is presented in the table below. As the table indicates, the replacement costs for this equipment amounts to \$1,068,000 or approximately 133% of annual revenues for the WFPD. This suggests that the District will have to prioritize these replacements, since it cannot afford to replace all of this equipment in one fiscal year.

Apparatus	Year the Vehicle Should Have Been Replaced	2005 Replacement Cost
Squad 82	1995	\$100,000
Squad 83	2002	\$100,000
Rescue 81	2001	\$200,000
Utility 81	1997	\$30,000
Grass 83	1997	\$185,000
Grass 84	1998	\$185,000
Water Tender	2004	\$268,000
Total		\$1,068,000

The Matrix Consulting Group recommends that the WFPD consider the utilization of lease purchase financing, but solely for apparatus with long replacement cycles or

with high costs per unit. The use of lease purchase financing for light and medium equipment is **not** cost-effective.

In considering leasing, the WFPD should consider the following factors as the basis for evaluating leasing versus outright purchase of vehicles:

- Financial Considerations
 - Paying cash is inherently the least expensive way to acquire assets (including vehicles) as long as all other funding sources require the payment of interest with the principal repayment.
 - Next to cash, using funds that have the lowest associated interest rate will be the most economical way to make purchases.
 - Government entities (like WFPS) have the potential to secure lower cost capital funds than private sector firms due to their ability to offer tax-exempt income to investors.
 - Governmental entities must balance the low interests rates associated with public debt against the entity's borrowing capacity and competing asset needs.
 - Consistent with basic economic principles of risk-versus-return, the more flexible the financing source (risky), the higher the associated interest rate.
 - Tax-exempt leasing provides a way to secure funds at low interest rates without issuing public debt.
- Administrative Considerations
 - Leasing provides a flexible way to meet vehicles needs.
 - Leasing providers/fleet management firms are able to leverage investments in technology, communications infrastructure, linked vendor networks, streamlined business processes and functional expertise over multiple firms.
 - Leasing providers/fleet management firms allow rapid adoption and/or expansion of technology and/or enhanced fleet management programs without lessee investments in equipment or personnel.
 - Leasing providers/fleet management firms can bundle/unbundle services to quickly provide the lessee a variety of fleet management support

options. When combining multiple programs, the lessor can spread administrative costs more broadly, often resulting in lower combined pricing than if programs are sourced separately.

- Operational Considerations
 - The use of leasing providers/fleet management firms provides a means to quickly monitor and manage fleet operations in a decentralized environment.
 - Operational considerations (ability to replace a higher proportion of the fleet) may justify higher-cost vehicle sourcing alternatives as a means of achieving overall fleet goals.
- Political Considerations
 - Government vehicles and fleet funding are popular areas for reductions in funding by elected representatives and budget scrutiny during difficult financial periods.

There are three basic types of leases enjoying significant usage in local governments:

- Tax-exempt Leases (a form of conditional sale.
- Open-End Leases (also referred to as “TRAC”, “capital,” or “finance” leases; and
- Closed-End Leases (also referred to as “operating,” “net,” or “walk-away” leases).

Analysis completed of alternatives for financing the replacement of vehicles using the financial model developed for the National Association of Fleet Administrators (NAFA) Foundation by the consulting firm, Deloitte & Touche LLP, has led to the following conclusions:

- Tax-Exempt leasing had nearly the same NPV as paying cash.
- Open-End leasing was more expensive than Tax-Exempt leasing or paying cash due to the slightly higher applicable interest rate and the management fee.
- The Closed-End lease calculation reflects the same interest rates and management fees as Open-End leasing but also reflects the need to constantly make principle and interest lease payments that are based on a more frequent

replacement cycle, and the use of a short lease term to ensure that the Lessor has marketable vehicles for resale.

Based on both Total Cost and Net Present Value, the analysis completed of alternatives for financing the replacement of vehicles resulted in the ranking from least-to-most expensive as follows:

- Current (pay cash)
- Tax-exempt Lease
- Open-End Lease
- Closed-End Lease

The Matrix Consulting Group recommends that the WFPD utilize tax-exempt leasing for the acquisition of its fire apparatus, particularly for opportunities to “bundle” purchases. As an example, rather than paying \$508,000 in one-time capital outlay to replace grass units #83 and #84 and water tender #81, the WFPD could expect to pay approximately \$120,000 annually for a five-year lease purchase using tax exempt financing.

Recommendation: The WFPD should develop a five-year plan for apparatus replacement considering the revenues available to the District and other resource demands.

Recommendation: The WFPD should utilize tax exempt lease purchase financing of apparatus to reduce the immediate financial impact.

(3) The WFPD Should Reduce the Number of Apparatus In Its Fleet.

The WFPD, given its fire station network, the risks faced by the District, and the number of calls that the District responds to, has a large apparatus inventory.

The table below presents the apparatus inventory by station. As the table indicates, station #81 has six apparatus, station #82 has one apparatus, station #83 has

three apparatus, and station #84 has three apparatus. This amount of apparatus exceeds the requirements of the WFPD, particularly for stations #83 and #84.

Station No.	Apparatus No.	Type of Apparatus
81	Engine 81	Engine
81	Squad 81	Squad
81	Rescue 81	Rescue
81	Utility 81	4 Door Pickup
81	Water Tender 81	Water Tender
81	Grass 81	Brush Truck
82	Squad 82	Squad
83	Engine 83	Engine
83	Squad 83	Squad
83	Grass 83	Brush Truck
84	Engine 84	Engine
84	Squad 84	Squad
84	Grass 84	Brush Truck

The District should reduce the fleet. Initially, this should focus on replacing the grass or squad apparatus with combination units that have the capacity to serve both needs. That would enable a reduction of three apparatus or approximately 23% of the fleet. This would reduce the annual replacement costs to the WFPD by 13% or \$24,000 annually. More importantly, two of the grass apparatus and two of the squad apparatus are overdue for replacement. Using a combination approach to the replacement of this apparatus reduces the backlog of apparatus requiring immediate replacement from seven pieces of apparatus to five and the replacement costs by approximately 20%.

Recommendation: The WFPD should replace Squad #82 and #83 and Grass #83 and #84 with combination units to enable a reduction in the District's fleet by two apparatus.

Recommendation: The District should further analyze its fleet and identify additional opportunities to reduce the fleet given the financial demands for replacement of the fleet and the limited financial resources available to the District.

6. THE WFPD SHOULD BECOME A FULL PARTICIPANT IN THE SACRAMENTO REGIONAL FIRE EMERGENCY COMMUNICATION CENTER.

The WFPD emergency communication system is described below.

- At present, the PSAP for the WFPD is the Sacramento County Sheriff's Office dispatch center. The call is transferred to the Sacramento Regional Fire Emergency Communication Center. That center then sets off the pagers for the WFPD to initiate the response.
- The WFPD participates in the regional 800 MHz radio system: the Sacramento Regional Radio Communication System.

However, the WFPD does not pay for the services received from the Sacramento Regional Fire Emergency Communication Center even though its calls for service amount to less than 1% of the calls dispatched by that center. As a consequence, the WFPD is not allowed to participate in emergency communication planning, nor vote regarding policies and procedures.

The full participation by the WFPD will enable the District to influence decisions that are essential to the delivery of emergency services in the District. These include such decisions as the following:

- Overseeing the development of long-range plans for communication systems within the County;
- Overseeing system effectiveness reviews and developing plans to address opportunities for improvement;
- Reviewing and adopting recommendations regarding the establishment of system priorities and talk groups;
- Developing and approving operating policies and procedures;
- Identifying participating agency needs and requirements and developing plans to address these needs and requirements; and
- Developing an annual budget for the Sacramento Regional Fire Emergency Communication Center.

The WFPD should request full voting participation in the Sacramento Regional Fire Emergency Communication Center. This will require the WFPD to reimburse the Sacramento Regional Fire Emergency Communication Center for the costs of dispatch services proportional to the amount of WFPD calls for service. The estimated annual cost approximates \$15,000.

Recommendation: The WFPD should become a full participating member in the Sacramento Regional Fire Emergency Communication Center.

7. THE WFPD SHOULD ADOPT A FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM.

The Government Finance Officers Association has developed a number of best practices for the development of a multi-year capital improvement program. These best practices are presented below.

- **“A government should identify and conduct an assessment of its capital assets, including the condition of the assets and factors that could affect the need for or ability to maintain the assets in the future.** The capital assets of a government and their condition are critical to the quality of services provided, and hence are important in determining whether the needs and priorities of stakeholders can be met.” This assessment would include an assessment of the condition of fire stations, fire apparatus, water delivery systems, etc.
- **“A government should adopt policies and plans for capital asset acquisition, maintenance, replacement, and retirement.** Policies and plans for acquisition, maintenance, replacement, and retirement of capital assets help ensure that needed capital assets or improvements receive appropriate consideration in the budget process and that older capital assets are considered for retirement or replacement. These policies and plans are necessary to plan for large expenditures and to minimize deferred maintenance.”
- **“A government should develop specific capital project options for addressing capital needs that are consistent with financial, programmatic, and capital policies and should evaluate alternatives for acquiring the use of capital assets.** Capital project planning is necessary to give adequate consideration to longer-range needs and goals, evaluate funding requirements and options, and achieve consensus on the physical development of the community. An evaluation of alternative mechanisms helps ensure that the best approach for providing use of a capital asset or facility is chosen based on the

policies and goals of the government. A government should have a process that identifies capital projects that are needed to achieve goals and a general time frame in which these assets will be needed. This assessment should consider need, life cycle costs (including operating costs), impact on services, beneficiaries of the project, financing issues, and other impacts. Plans for acquiring capital assets should be part of or consistent with land use, transportation, or other long-range plans of the community or area. Options for acquiring the use of capital assets and facilities should be examined. In some cases, the process for evaluating capital acquisition alternatives is linked with a corresponding process for evaluating service delivery alternatives.”

- **“A government should develop a capital improvement plan that identifies its priorities and time frame for undertaking capital projects and provides a financing plan for those projects.** The cost of desired capital projects will usually substantially exceed available funds in most governments. Development of a capital improvement plan provides a framework for prioritizing projects and identifying funding needs and sources. A process should exist for evaluating proposed capital projects and financing options, and developing a long-range capital improvement plan that integrates projects, time frames, and financing mechanisms. The plan, including both capital and operating costs, should project at least five years into the future and should be fully integrated into the government’s overall financial plan. The process for developing the plan should allow ample opportunity for stakeholder involvement in prioritizing projects and review. The capital improvement plan should be included in a budget document, either in a single document describing both the operating and capital budgets or in a separate document describing the capital improvement plan and capital budget. The plan should be approved by the governing body.”

The WFPD does not meet these best practices. The WFPD has not developed five-year capital improvement program. The WFPD should initiate a process, coordinated by the Fire Chief, to develop a five-year capital improvement program. That process should approximate the following:

- The capital budget process should begin in September with the Board of Directors providing general guidance and philosophies for future capital direction, and with the Fire Chief providing supplemental financial information and indicating the availability of various funding mechanisms.
- Community input should be obtained between September and October. This should involve requesting input from the community regarding priorities for capital projects.

- The Fire Chief would then prepare capital budget requests. A staff committee from the WFPD would review, evaluate, and prioritize requests.
- Prioritized requests would come to the Board of Directors in November. The Board should consider the projects including the purpose for the project, the project description, and cost.
- The Board would make preliminary decisions in January so that education of the public can begin before the operating budget process is completed. In June, the Board would adopt the capital program as a part of the budget.

As an initial step in this effort, the Fire Chief should develop a capital improvement program budget policy and procedure for consideration of the Board to be utilized as a guideline in preparing their capital project budget requests. An initial five-year capital improvement program, developed by the project team, is presented in the table below. This presumes that the replacement of all fire apparatus is accomplished using tax-exempt lease purchase financing.

1. USES					
Capital Projects	2005-06	2006-07	2007-08	2008-09	2009-10
Construct fire station #82R	\$425,000				
Replace water tender 81*	\$61,900	\$61,900	\$61,900	\$61,900	\$61,900
Replace grass 83*	\$27,700	\$27,700	\$27,700	\$27,700	\$27,700
Replace grass 84*	\$27,700	\$27,700	\$27,700	\$27,700	\$27,700
Replace rescue 81*	\$-	\$46,200	\$46,200	\$46,200	\$46,200
Replace Utility 81	\$-	\$30,000	\$-	\$-	\$-
Replace Engine 81*	\$-		\$75,100	\$75,100	\$75,100
Replace Grass 81*	\$-	\$27,700	\$27,700	\$27,700	\$27,700
Replace engine 84*	\$-	\$-	\$-	\$75,100	\$75,100
Remodel & expand fire station #81R	\$-	\$46,600	\$582,000	\$-	\$-
TOTAL	\$542,300	\$267,800	\$848,300	\$341,400	\$341,400
2. SOURCES					
Development Agreement	\$250,000	\$-	\$-	\$-	\$-
General Fund	\$292,300	\$240,600	\$834,700	\$341,400	\$341,400
Development Impact Fees	\$-	\$27,200	\$13,600	\$-	
TOTAL	\$542,300	\$267,800	\$848,300	\$341,400	\$341,400

Recommendation: The Fire Chief should prepare and the Board of Directors should adopt a five-year capital improvement program budget.

Recommendation: The five-year capital improvement program budget should be updated annually and adopted by the Board annually.

Recommendation: The Fire Chief should prepare a capital improvement program budget policy and procedure.

8. THE WFPD SHOULD CONSTRUCT A NEW FIRE STATION TO REPLACE STATION #82, BUT SHOULD REDUCE THE PLANNED SQUARE FOOTAGE.

In order to evaluate the response capabilities of the District, the project team utilized ArcView GIS. This software enables the project team to evaluate the ability of a system of fire stations to meet a specified set of response criteria.

The project team evaluated the deployment of fire protection resources against the ability of the system to provide a travel-time that can deliver units in 9 minutes in the District to provide a first response to emergency medical calls and fire calls.

The two exhibits at the conclusion of this chapter presents maps based upon these response criteria displaying the service area that can be reached within 9 minutes in the District. The first exhibit presents the map reflecting the existing station network; the second exhibit reflects a station network that eliminates station #82, but adds station #82R. Important points to note concerning the map include:

- Response” time is broken down into “reflex” and travel time. Reflex time is that time required to prepare to go en route or, in the case of volunteers, to actually show up at the station, get dressed, and take the engine out of the station. Station #81 has a response delay or “reflex” time of 1 minute, while volunteer stations (stations #82, #83, and #84) have a response delay of 5 minutes.
- While the District has automatic aid agreements with adjacent fire protection agencies, none of these agencies are capable of responding to calls within the District within nine-minutes. In fact, the response time by these agencies in response to calls within the District averaged 16.6 minutes for engine 73 in Elk Grove, and 17.9 minutes for station 46 in Galt in the first six months in 2004.
- As the exhibit indicates, practically the entire service area within the District can be reached within the 9-minute response time. This excludes that area along

Clay Station Road; in fact, it excludes the entire area of the Ranch Equestrian Estates.

- With the nine-minute response time, almost all of station #82's service area is overlapped by stations #81 and #83. There is little area in station 82's service area that can't be reached within 9 minutes by either station #81 and #83.
- Even given the nine-minute response time goal, there are still a number of calls within the WFPD service area that did not receive a 9 minute response time. These calls seem to occur more significantly in the areas served by the resident volunteer station #84, although these calls also occur in other service areas of the WFPD.

There is another issue to consider regarding station 82R. The District does not own the land on which station 82 is located. In addition, station 82 was not constructed to the same standard as other fire stations.

Based on this analysis, the project team believes there are sound reasons for the Wilton Fire Protection District to move forward with the construction of station #82R.

This is based on the following:

- Station #82 and #83 cannot effectively reach the Ranch Equestrian Estates area within 9 minutes.
- Station #82 service area is overlapped considerably by station #81 and #83 when considering the 9-minute response time. There is little area in station #82's service area that cannot be reached in 9-minutes by station #81 or #83.
- The service area for station #82R appears as if it will have the fastest population growth in the District in % terms, and, with buildout of the Ranch Equestrian Estates, will have already reached the 2025 population growth for this minor zone.
- The District does not own the land that station 82 sits on. In addition, station 82 was not constructed to the same level as other fire stations such as station #81 or #83.

The cost for construction of this station has escalated as the construction type has changed. It was originally intended as a metal Butler building. Sacramento County

has mandated that the fire station must be compatible with design of the homes at the Ranch Equestrian Estates.

In addition, the costs have escalated significantly in 2004 as the scope of the building changed. The most recent cost estimate, dating from October 2004, is presented in the table below. As the table indicates, the most recent estimate was \$985,500 for the construction of a 4,850 square foot residential building that includes drive-through apparatus bays for four pieces of equipment

Construction	\$820,000
FFE	\$20,000
Fees, Permits, Attorney	\$45,000
Architect/Engineering	\$30,000
Miscellaneous	\$30,000
Construction contingency @ 5%	\$40,500
Total	\$985,500

This is equivalent to a construction cost of \$203 per square foot. The problem faced by the WFPD is that it received only \$249,000 from the developers of the Ranch Equestrian Estates as a result of a development agreement that originally intended a metal Butler building.

Given the construction costs presented above, the WFPD faces the difficult task of debt financing \$736,500 for the construction of this station. This complicates the financial position of the WFPD given the other financial demands faced by the District such as replacement of apparatus.

The project team recommends that the fire station be built recognizing that it is a volunteer station designed to house fire apparatus. The square footage of the building should be reduced. Fire station #83 is only 1,400 square feet and houses 3 apparatus, while station #84 is 2,100 square feet and also houses 3 apparatus. The project team believes that the station #82R has been over designed. The project team believes that

the design should reflect the square footage the WFPD already has constructed at two stations - #83 and #84 – and design station #82R to reflect similar square footage. It is unlikely that station #82R will need to house four apparatus in the short to mid-term, as initially planned in the construction details.

Scaling back the square footage of station #82R would result in a construction cost that would range from \$285,000 to \$425,000 using the \$203 per square foot cost. This would reduce the debt financing required to a range of \$36,000 to \$176,000.

Recommendation: The WFPD should build a new fire station at the site known as station #82R.

Recommendation: The square footage for fire station #82R should be scaled back to between 1,400 square feet and 2,100 square feet.

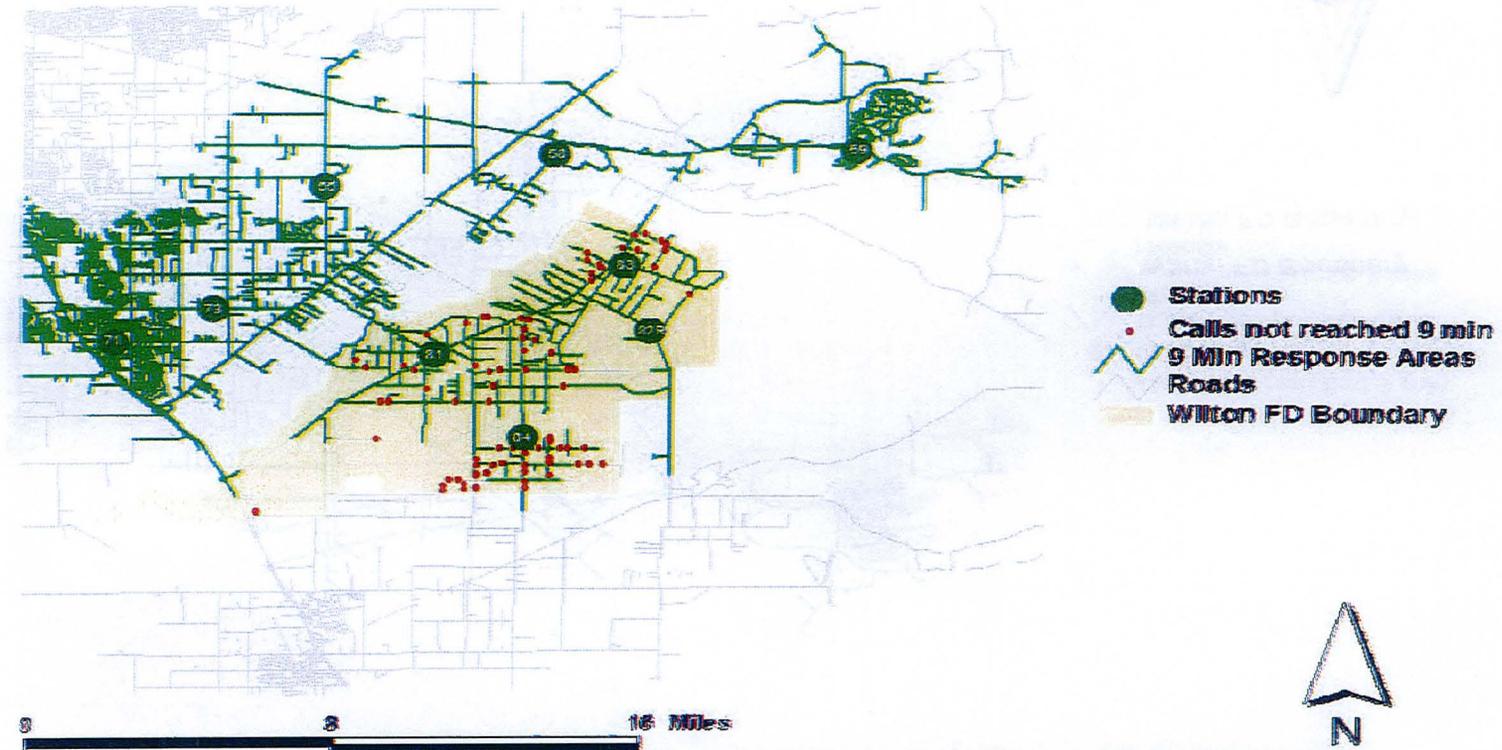
EXISTING STATION NETWORK

Wilton Fire Department Calls Not Reached In 9 Minutes With 9 Minute Response Areas



PROPOSED STATION NETWORK

Wilton Fire Department Calls Not Reached In 9 Minutes With 9 Minute Response Areas With Station 82R



7. FUNDING OF THE WFPD

7. FUNDING OF THE WFPD

This chapter presents an assessment of the revenue sources that are available to support the future sustainability of fire services within the Wilton Fire Protection District, particularly if the District is unable to sustain the nature of its resident and intern volunteer program. Establishing new funding sources to meet the ever-increasing demands on local fire organizations is a difficult undertaking. There is not an easy “one size fits all” solution that can be applied to each fire department for meeting funding shortfalls. Tax revenue is limited by state law and requires voter approval. Grant funds are highly competitive, require considerable time and administrative capacity, and their use is limited. Fund raising, like grants, is competitive, time consuming, and is limited by the incomes of residents and businesses that receive services from the particular fire department.

1. BACKGROUND

In 1978, nearly two-thirds of California's voters passed Proposition 13, reducing property tax rates on homes, businesses, and farms by about 57%. According to the amended State constitution, property tax rates could not exceed 1% of the property's market value and valuations could not grow by more than 2% per annum unless the property was sold. In addition, Proposition 13 required that all State tax rate increases be approved by a two-thirds vote of the legislature and that local tax rates also have to be approved by a vote of the people.¹

Since Proposition 13, many local governments have relied increasingly upon other revenue tools to finance local services (which will be defined later) such as:

¹ Proposition 13: A Look Back by Joel Fox

assessments, property-related fees, and a variety of small general-purpose taxes (such as hotel, business license, and utility user taxes).

In 1996, Proposition 218 was passed. A constitutional initiative, it applies to each of California's nearly 7,000 cities, counties, special districts, schools, community college districts, redevelopment agencies, and regional organizations. In general, the intent of Proposition 218 is to ensure that all taxes and most charges on property owners are subject to voter approval. In addition, Proposition 218 sought to curb some perceived abuses in the use of assessments and property-related fees, specifically the use of the following revenue-raising tools to pay for general governmental services rather than property-related services.² The following table gives a general summary of which local revenues that are affected by Proposition 218:

AFFECTED	NOT DIRECTLY AFFECTED
TAXES	
New and some recently imposed "general" taxes	Property taxes
	Bradley-Burns sales taxes
	Special taxes
	Vehicle license taxes
	Redevelopment Revenues
	Mello-Roos taxes
	Timber taxes
ASSESSMENTS	
All new or increased assessments	Most existing assessments
Some existing assessments	
FEES	
Property-related fees. (Fees imposed as an "incident of property ownership," not including gas, electric, or developer fees.)	Fees that are not property-related

2. SPECIAL TAXES AND ASSESSMENTS

A special tax is "any tax imposed for specific purposes, including a tax imposed for special purposes, which is placed into a general fund," as defined in the State Constitution. Because it is a tax, not a fee or an assessment, the amount of the special

² Understanding Proposition 218: CA LAO December '96

tax is not limited to the relative benefit it provides to taxpayers. Special taxes cannot be imposed on an ad valorem (property value) basis. They must be levied uniformly on all eligible properties or taxpayers. Typically, they are "per parcel" taxes apportioned according to the square footage of the parcel or on a flat charge. An Assessment on the other hand is a *levy* and is not considered a tax. An assessment is described as a charge based on the cost of providing the special benefit to the property.

Between 1996 and 2000, California voters were asked to vote on over 2,500 local tax and bond measures. About two-thirds of these measures were for taxes and fees, and these passed at a rate of 42%. The remaining measures were bond authorization requests that passed at the slightly higher rate of 48%. Most bond measures were proposed by school districts. Passage measures for services varied according to the types of services that would be funded. Transportation and emergency service measures passed most often, and park and recreation measures were passed least often. A local tax measure in 2002 in the Galt Fire Protection District failed.

Although both special taxes and assessments are usually paid for as part of the property owner's property tax bill, there are significant differences between the two revenue sources.

Required Steps	Type of Funding Source	
	Special Tax	Assessment
Required Analysis	An ordinance shall be prepared specifying the amount of each of such special tax levied on a parcel, class of improvement to property, or use of property basis, or a combination thereof, within the local agency to which fire protection services or police protection services are made available	A detailed engineer's report prepared by a registered professional engineer, the contents of which are established by state law
Assessment Tax Amount	Amount specified in ordinance	Cannot exceed amount of benefits
Public Noticing Requirements	Normal hearing noticing process	Notice to all property owners at least 45 days prior to the hearing

Required Steps	Type of Funding Source	
	Special Tax	Assessment
Public Hearing	Normal ordinance approval process	All protest must be considered. Assessment district proceedings must be abandoned if a majority of the ballots received by the conclusion of the hearing protest creation of the district.
Vote	Approval of two-thirds of the voters voting upon such a proposition.	Ballots are to be weighted according to the proportional financial obligation of the affected property - the larger the financial obligation, the greater the weight that must be assigned to that property

Aside from the requirement to prepare a detailed engineer's report, the major difference between assessments and special taxes is the requirement that an assessment confer a particular and distinct benefit over and above general benefits conferred on real property located in the district or the public at large. A general enhancement of property value does not constitute 'special benefit.' This can be very difficult to demonstrate and many fire related districts have chosen to seek a 2/3-majority approval for a new special tax rather than demonstrate the additional benefit from an assessment

Government Code § 53978 authorizes any local agency that provides fire protection, fire prevention services or police protection to levy special taxes for fire protection/prevention and police protection. Prior to placing a tax proposition on the ballot, the agency must adopt an ordinance describing the rate of taxation and maximum tax levy. When a local agency determines the amount of tax annually, it must not exceed the maximum amount established by the original ordinance. The taxes must be levied on a parcel, class of improvement to property, or use of property basis and may be varied to each parcel, improvement or use of property based on the degree of availability of fire or police services in the affected area.

This tax may be used to pay for "obtaining, furnishing, and maintaining fire suppression and police protection equipment or apparatus or either such service" (Government Code § 53978(b)). It may also be used to pay salaries and benefits for firefighting or police protection personnel and for related expenses. Like other special taxes, a police/fire protection tax is dedicated to the use for which it was levied. It is subject to approval by two-thirds of the voters within the jurisdiction or zone proposed for taxation.

State Government Code § 50078 authorizes special districts, county service areas, counties, and cities that provide fire suppression services (including those provided by contracting with other agencies) to levy assessments. The resulting revenues may be used to obtain, furnish, operate, and maintain firefighting equipment and to pay salaries and benefits to firefighting personnel. Unlike the other special assessment acts, invocation of fire suppression assessments does not require establishment of an assessment district. Instead, the jurisdiction levying the assessment specifies those parcels or zones within its boundaries that will be subject to assessment.

Assessments are based upon uniform schedules or rates determined by the risk classification of structures and property use. Agricultural, timber, and livestock land is assessed at a lower rate on the basis of relative risk to the land and its products. The local agency may establish zones of benefit, restricting the applicability of assessments. In addition, assessments may be levied on parcels, classes of improvement or property use. Assessments are proportional to the fire protection benefits received by property and improvements, but may be levied whether or not the service is actually used.

Given the rural nature of the WFPD service area, a special tax appears more appropriate.

Recommendation: If the WFPD is unable to sustain the provision of effective fire protection services using residential and intern volunteers, it should seek the approval of voters in the WFPD for a special tax to provide sufficient funding to convert station #81 to career status.

3. THE WFPD SHOULD ADOPT A FIRE FACILITIES AND EQUIPMENT IMPACT FEE.

Impact fees are one of the most direct ways for local governments to require new development to pay a fair share of the increased costs for service they impose in WFPD. Impact fees are charges that are assessed on new development based on a standard formula and on objective characteristics, such as the number of dwelling units constructed. The fees are one-time, up-front charges, with the payment usually made at the time of building permit issuance, although some jurisdictions allow extended payments over a period of years. Essentially, impact fees require that each developer of a new residential or commercial project pay their proportionate share of the construction and acquisition cost of new infrastructure facilities required to serve that development.

Impact fees are intended to shift the burden of paying for growth-related capital improvements from WFPD-wide revenue sources such as property and sales taxes to the new development that creates the need for the improvements.

(1) The Mitigation Fee Act, or AB 1600, Established Guidelines for Impact Fees.

In 1987, in response to mounting concerns over the proliferation of local development fees, the California Legislature enacted AB 1600, also known as the Mitigation Fee Act (California Government Code §66000-66025). Section 66001(a)

requires that any district that establishes, imposes, or increases a fee as a condition of development approval do all of the following:

- Identify the purpose of the fee;
- Identify the use to which the fee is to be put;
- Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed; and
- Determine how there is a reasonable relationship between the need for the public facility and the type of development project upon which the fee is imposed.

Section 66001(b) further requires that the district determine whether there is a reasonable relationship between the specific amount the fee imposed and the costs of building, expanding, or upgrading public facilities. Such determinations, also known as nexus studies, are to be made in written form and must be updated whenever new fees are imposed or existing fees are increased.

This impact fee must pass three tests in order not to constitute a taking: (1) it must advance a legitimate government interest; (2) it must substantially further the same interest; and, (3) the amount of the exaction or condition of approval cannot unreasonably exceed the burden created by the project, or deprive the owner of economically viable use of their property. Taken in combination, the second and third conditions require that there be an identifiable relationship, or nexus, between the circumstances of the fee imposition, its amount, and the burden imposed by the proposed development upon the community.

The Act also requires cities to segregate impact fee revenues from other municipal funds and to refund them if they are not spent within five years.

(2) Impact Fees Are Frequently Charged for Fire Services.

The State Department of Housing and Community Development conducted a survey in 2001 regarding development impact fees. The survey found that slightly more than half (55%) of the responding jurisdictions in California charge fire service fees. Fire service fees are most popular among jurisdictions in the Central Coast, Sacramento, and Central Valley regions. In fact, 80% of the responding jurisdictions in the Sacramento Valley charge fire service impact fees.

In these cities, fire service impact fees were utilized to cover the costs of maintaining and upgrading existing local fire facilities to accommodate new growth. These facilities include water mains, fire stations, and in some cases, vehicles and equipment.

(3) Development within WFPD Will Increase Workload and Demand for Fire Services.

Development in the district will impact the district's ability to respond to fire and emergency medical calls for service. Each new residence and each new commercial or industrial development will generate more calls for service. Additionally, as development spreads further from the existing stations, the distances for existing fire companies will increase. The project team developed calls for service projections based on the relationship between calls for service and population. The chart, below, presents the projected number of calls for service in the five-year increments from 2005 through 2020 using 2004 as a base. These projections are presented in the table below.

	2004	2005	2010	2015	2020
Population	6,332	6,407	6,947	7,524	8,044
Calls for Service	555	561.57	608.90	659.48	705.06
CFS/1000 Population	87.65	87.65	87.65	87.65	87.65
CFS/Day	1.52	1.54	1.67	1.81	1.93

As the table indicates, the number of calls for service that the WFPD will need to respond to will increase from 555 in 2004 to an estimated 705 by 2025. The average number of calls for service per day will increase from an average of 1.5 in 2004 to 1.9 in 2020.

(4) A Fire Facilities and Equipment Impact Fee Can Be Utilized to Upgrade Existing and Construct New Fire Stations and Equip New Stations.

The revenues generated by a properly calculated and supported Fire Facilities and Equipment Impact Fee would be limited to capitalize costs related to growth. The fees would be used to construct new stations or upgrade existing stations (to increase the response capacity of that station), and increase the number of fire service vehicles in response to that growth. Conversely, the Fire Facilities and Equipment Impact Fee revenue could **not** be used to repair any existing stations or replace any existing fire service vehicles.

(5) A District-Wide Service Area Should be Utilized for the Fire Facilities and Equipment Impact Fee.

The District should develop a District-wide impact fee for fire facilities and equipment, and not specific benefit areas. This recommendation is based upon a number of factors:

- Units of the Wilton Fire Protection District are dispatched to all calls for service from more than one fire station in many instances.
- Since the fire insurance rating is applied to the entire District and not just particular parts that may have better or worse fire protection, future system improvements are geared toward assuring that the entire city maintains its fire insurance rating.
- The fire/emergency medical service facilities constitute an interrelated system that provides service throughout the District's jurisdiction.

The entire District benefits from the service provided by the fire stations in the District. Consequently, the project team recommends a single District-wide service area with a single District-wide benefit district.

(6) The Service Unit for the Fire Facilities and Impact Fee Should Be the Dwelling Unit for Residential Development and the Square Foot for Commercial and Institutional Development.

To project the impact of future development on fire services, it was first necessary to quantify the impact on services from each of the District's various land uses. Data was available for calls for service that included the address of the calls for service, but not a breakdown by single-family residential, multi-family residential, commercial, institutional, educational, etc. However, the experience of the project team for communities like that served by the WFPD is that 75% of the calls for service for a fire department are typically in response to single family homes, 18% to multi-family homes, and 2% to commercial and institutional. This excludes responses to vehicular accidents, grass fires, etc., that do not have an address.

The data clearly supports differentiation in the Fire Facilities and Equipment Fee among residential, commercial, and industrial land uses.

(7) Fire Station #81 Should Be Remodeled and Expanded And A New Fire Pumper Acquired For Station #82R Using Impact Fee Revenue, In Part, For Funding.

The two exhibits following this chapter present the Fire Facilities and Equipment Capital Project Request Forms. As the form indicates, the costs associated with remodeling and expanding fire station #81 amounts to an estimated \$660,000. The cost of the acquisition of a fire pumper for station #82R amounts to \$325,000. The total cost amounts to \$985,000.

The existing community should be expected to pay a proportionate share of these capital outlay costs. Developers, however, should also be expected to pay a proportionate share of the cost of the expanding and remodeling fire station #81. The table below presents the recommended allocation of these capital outlay costs by type of land use and by existing community and additional development.

Type of Land Use	Unit	Allocation of Capital Outlay	No. Of Current Units	Capital Outlay Allocation	No. Of Additional Units	Capital Outlay Allocation	TOTAL
SFD Residential	Dwelling Unit	80%	1,759	\$627,191	451	\$160,809	\$788,000
MFD Residential	Dwelling Unit	18%	529	\$138,745	147	\$38,555	\$177,300
Commercial/ Institutional	SF	2%	50,000	\$14,924	16,000	\$4,776	\$19,700
TOTAL		100%		\$780,860		\$204,140	\$985,000

Important points to note concerning the data contained within the table are presented below.

- The capital outlay is allocated among the three different land uses proportional to their estimated call for service workload;
- The number of current single family and multi-family residential units or dwelling units was estimated based upon data provided by SAC COG;
- The commercial and institutional square footage was estimated based upon data provided to the project team by the WFPD;
- A total of \$985,000 of the capital outlay costs associated with remodeling and expansion of fire station #81 and the fire pumper for station #82R would be allocated to the existing community, and financed from existing revenue sources; and
- A total of \$204,140 would be financed by developers.

Without any future development, the fire station, while not perfect, would suit the District quite well. However, the District's changing dynamics in terms of growth will

ultimately require the expansion and remodeling of fire station #81 and the fire pumper for #82R.

(8) A Fire Facilities and Equipment Impact Fees Should Be Adopted.

The table below presents the impact fees necessary to pay for the proportional share of the costs associated with the remodeling of the fire station. The table reflects the impact fee by type of property use and by unit.

Property Use	Impact Fee
Single Family Residential	\$357/Dwelling Unit
Multi-Family Residential Unit	\$262/Dwelling Unit
Industrial	\$0.30/Square Foot

These impact fees are intended to recover the proportional share of the capital outlay cost associated with the remodeling and expansion of the fire station and the addition of a fire pumper for fire station #82R. These fees are comparable to those charged by EGCSO for Eastern Elk Grove Park, although somewhat lower, and are somewhat higher and lower than those charged by the Galt Fire Protection District.

Recommendation: The WFPD should adopt a fire and facilities impact fee.

(10) The WFPD Should Conduct an Annual Review of the Fire Facilities and Equipment Impact Fee.

A number of the factors that form the assumptions in these impact cost calculations may change over time. The methodologies should be reviewed annually, changed to reflect the growth in the District. Also, the fiscal elements of the impact fee system should be brought up to current dollars each year.

Recommendation: The Wilton Fire Protection District should conduct an annual review of the Fire Facilities and Equipment Impact Fee.

Development Impact Fee Project Detail

Project Title: Remodeling and Expansion of Fire Station #81	Program: Fire Protection Facilities, Vehicles, and Equipment
Submitting Agency: Wilton Fire Protection District	Project Number: FD-01
Project Description: Remodeling and expansion of fire station #81 to provide capacity to respond to the public safety needs of the community.	
Justification: The remodeling and expansion of fire station #81 is necessary as a result of a number of factors: <ul style="list-style-type: none"> • Administrative staff are located in trailers. • Living space is deficient. 	
Location: 9800 Dillard Road, Wilton, CA 95693	Related Projects: None
Proposed Expenditures	Expenditure Amounts
Design/Engineering	\$46,600
Land Acquisition/ROW	\$0
Construction	\$582,000
Equipment	\$0
Contingency	\$31,400
TOTAL	\$660,000

Development Impact Fee Project Detail

Project Title: Acquisition of a New Fire Pumper	Program: Fire Protection Facilities, Vehicles, and Equipment
Submitting Agency: Wilton Fire Protection District	Project Number: FD-02
Project Description: The acquisition of a new fire pumper is essential to provide a timely response to structural fires adjacent to the newly developed areas in proximity to fire station #82R.	
Justification: The acquisition of a fire pumper for station #82R is necessary as a result of a number of factors: <ul style="list-style-type: none"> • Fire station #82 is only allocated a squad. • Fire station #82R, which will replace #82, has significant new single-family residential growth in its proximity. • A squad is incapable of providing an effective fire suppression response to structural fires. • The apparatus at station #81 and #82 are not located in close proximity to #82R. 	
Location:	Related Projects: None
Proposed Expenditures	Expenditure Amounts
Design/Engineering	\$0
Land Acquisition/ROW	\$0
Construction	\$0
Equipment	\$325,000
Other	\$0
TOTAL	\$325,000

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION
1112 I Street #100
Sacramento, California 94814
(916) 874-6458

September 3, 2014

TO: Sacramento Local Agency Formation Commission

FROM: Peter Brundage, Executive Officer

RE: **DRAFT WALNUT GROVE FIRE PROTECTION DISTRICT
MUNICIPAL SERVICE REVIEW AND SPHERE OF INFLUENCE
UPDATE (09-14)**

CONTACT: Donald J. Lockhart AICP, Assistant Executive Officer
Donald.Lockhart@SacLAFCo.org 874-2937

Attached is the Draft Municipal Service Review (MSR) for the Walnut Grove Fire Protection District and Sphere of Influence Update. It is recommended that your Commission direct staff to circulate the Draft MSR for public review and comment for 30 days.

The Draft MSR is the result of collaboration with the Walnut Grove FPD Administration. Your staff would like to recognize the WGFPD for their ongoing assistance.

The Final Municipal Service Review (MSR) makes the following preliminary determinations:

Regarding growth and population projections for the affected area, the Commission determines that the Walnut Grove Fire Protection District is capable of providing service that includes the growth and population projections for the affected territory for the next five years.

- Regarding infrastructure needs or deficiencies, the Commission determines that the Wilton Fire Protection District currently has no immediate unmet infrastructure needs or existing deficiencies at the current levels of coverage and service response.

- The Wilton Fire Protection District is an effective fire district as it relates to emergency responses related to fire, medical aid and other critical services. The Walnut Grove Fire Protection District serves a rural population effectively and efficiently.
- Regarding financing constraints and opportunities, the Commission determines that the Walnut Grove Fire Protection District has no serious financing constraints at this time. Regarding cost avoidance opportunities, the Commission determines that the District uses its best efforts to take advantage of all reasonable cost avoidance and grant funding opportunities.
- Regarding opportunities for rate restructuring, the Commission determines that the District's Tax Rate Area method of financing is reasonable for providing emergency services. The District is a non-enterprise entity which does not charge fees for services, e.g., plan check and inspection fees for new development, due to the limited level of activity.

Regarding opportunities for shared facilities, the Commission determines that the District shares facilities with other agencies and continually reviews new opportunities to do so. The District participates with the Sacramento Fire/ EMS Communication Center.

- Regarding government structure options, including advantages and disadvantages of consolidation or reorganization of service providers, the Commission determines that the District currently provides services primarily to a clearly defined geographic area which is primarily rural and agricultural in nature.
- Regarding evaluation of management efficiencies, the Commission determines the District operates with a high degree of efficiency and professional cooperation with the community and other private/ public agencies. This cooperation is exemplified by the active participation in the quarterly South County Chiefs meetings.
- Regarding local accountability and governance, the Commission determines that the District's Board of Directors represents an adequate level of Special District accountability and governance. The District is an independent District governed by a five member Board of Directors elected at-large from the service territory.

DRAFT
MUNICIPAL SERVICE REVIEW

And

SPHERE OF INFLUENCE UPDATE

Walnut Grove Fire Protection District

September 3, 2014

LAFC #07-14

Prepared By:

Sacramento Local Agency Formation Commission
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SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

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Gay Jones, Special District Member

Allen Warren, City of Sacramento Member

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Nancy Miller, Commission Counsel

Diane Thorpe, Commission Clerk

**CORTESE -KNOX -HERTZBERG
LOCAL GOVERNMENT REORGANIZATION ACT OF 2000**

Introduction

The Cortese-Knox-Hertzberg Local Government Reorganization (CKH) Act of 2000 requires that each Local Agency Formation Commission (LAFCo) prepare a Municipal Service Review and Spheres of Influence Updates for all cities and independent special districts within its jurisdiction.

A *Sphere of Influence* is defined by Government Code 56425 as:

A plan for the probable physical boundary and service area of a local agency or municipality.

A *Municipal Service Review* is defined by Government Code Section 56430 as: A means of identifying and evaluating public services.

A Municipal Service Review may be conducted prior to, or in conjunction with, the update of a Sphere of Influence, as necessary.

MUNICIPAL SERVICE REVIEW

Purpose

The Municipal Service Review is intended to provide adequate information for the Commission to make decisions related to both current Spheres of Influence (SOI) and SOI Amendments to determine logical service providers and boundaries, to initiate additional studies in the event that the Commission determines that adequate services are not being provided.

In addition to MSR's, annexations, reorganizations, consolidations, and incorporations require detailed master service plans, fiscal analysis and environmental analysis and other special studies as may be required for these types of action.

Requirements

The Commission shall include a written statement of its determinations with respect to each of the following:

- Growth and population projections for the affected area.
- Present and planned capacity of public facilities and adequacy of public services, including infrastructure needs or deficiencies.
- Financial ability of agencies to provide services.
- Status of, and opportunities for, shared facilities.
- Accountability for community service needs, including governmental structure and operational efficiencies.
- Any other matter related to effective or efficient service delivery, as required by Commission policy.

SPHERE OF INFLUENCE

Purpose

In order to carry out its purposes and responsibilities for planning and shaping logical and orderly development as well as the coordination of local governmental agencies so as to most advantageously provide for the present and future needs of the County and its communities, the Sacramento Local Agency Formation Commission must develop and determine the Sphere of Influence of each local governmental agency within the County.

Requirements

When adopting, amending or updating a Sphere of Influence, the Commission shall, according to Government Code, do all of the following:

- Require districts to file written statements specifying the functions or classes of services provided.
- Establish the nature, location and extent of any functions or classes of services provided by the districts.

In determining the Sphere of Influence of each local agency, the Commission shall consider and prepare determinations with respect to each of the following:

- The present and planned land uses in the area, including agricultural and open space lands.
- The present and probable need for public facilities and services in the area.

- The present capacity of public facilities and adequacy of public services that the agency provides, or is authorized to provide.
- The existence of any social or economic communities of interest in the area if the Commission determines they are relevant.

OVERVIEW

Introduction

Sacramento County has an estimated population of approximately 1.4 million people. Public and municipal services are provided by the County, cities, and special districts. The local government structure in Sacramento County is somewhat unique because a significant amount of development has occurred in the unincorporated area from 1950 to the present. Consequently, municipal services to the unincorporated areas are primarily provided by the County, and/or dependent and independent Special Districts. During the past 15 years there have been three incorporations of urbanized areas: City of Citrus Heights, City of Elk Grove, and the City of Rancho Cordova. For the most part, the new cities continue to use the county and special districts for some municipal service providers. Only the Cities of Sacramento, Folsom and Galt (except fire and emergency services) provide the full array of municipal services.

Most of the fire districts in Sacramento County were formed during the 1940's. However, Galt, Elk Grove, Natomas, Rancho Cordova, and Rio Linda can trace establishment back to the 1920's. With the exception of the town of Freeport, fire and emergency services are provided either by cities or special districts for the entire county. Note: The Town of Freeport receives fire service primarily from the City of Sacramento, however, it does not lie within either a city or fire protection district boundary.

FIRE DISTRICTS

Fire protection is an indispensable municipal service with which all areas in the County, regardless of their rural or urban nature, should be provided. Fire service is provided in the County of Sacramento by the Cities of Folsom and Sacramento, and eleven fire protection districts. The Board of Supervisors governs one district: Natomas Fire Protection District, ex officio. The other districts (which include the Cosumnes Community Services District) are independent special districts and are governed by elected Boards of Directors. There is one remaining area in the County that is not within any organized fire protection agency (see map). It contains the unincorporated community of Freeport. In addition to the eleven districts and two municipalities, Folsom State Prison provides fire protection services within Folsom State Prison and does not provide public protection. Finally, Sacramento International Airport provides rescue and fire support but does not provide emergency medical services.

Fire districts are formed and regulated pursuant to the Health and Safety Code, Section 13801 et seq. The enabling legislation authorizes fire districts to provide fire protection and ambulance and rescue services.

Seventy years ago, when the incorporated area was significantly less urbanized than it is today, fire protection was provided strictly on a volunteer basis. By 1940, increases in population and its attendant growth in fire and fire-related problems, created a need for more organized and widespread fire protection. Thus, the fire district system began to develop in the unincorporated area and professional fire fighting forces became full-time necessity. Districts developed from 1921 (Galt) through 1951 (North Highlands). However, in the more rural south County and Delta, the fire service remains largely staffed by volunteers. This is the case with Walnut Grove FPD.

At the time of formation, fire districts normally encompassed the general area associated with each suburban or rural community. With the post-World War II rise in population and attendant development, the old central establishments in these communities frequently gave way to large shopping centers. The old, large, rural parcels in the unincorporated areas became new housing tracts, while county roads became freeways or other major thoroughfares. New developments did not follow district boundaries.

Numerous attempts toward reorganizing the historical fire district formation have been made in the past. Such endeavors include studies conducted by the Spink Corporation (1968-69), Fire Service Area Study Committee (1970-72), Sacramento Local Agency Formation Commission (1977), and the Local Government Reorganization Commission (1979-81).

As a result of these studies, several political consolidations occurred: Alta Mesa-Wilton (1980); Arden-Carmichael (1983); Arden and Carmichael as American River (1983); North Highlands- Citrus Heights (1984); American River-Arcade (1986); Rio Linda and Elverta (1987); Citrus Heights and Rancho Cordova as Sacramento County (1989); Rio Linda-Elverta with American River (1990); Sloughouse with American River (1990); Fair Oaks with Sacramento County (1993); Florin with American River (1997); American River with Sacramento County to form Sacramento Metropolitan Fire District (2000); Fruitridge with Pacific to form Fruitridge Pacific Fire Protection District (2006); Elk Grove Community Services District with Galt Fire Protection District to form Cosumnes Community Services District (2006).

General Background

Fire Districts are formed and regulated pursuant to the California State Health and Safety Code, Section 13801, et. seq. The enabling legislation authorizes fire districts to provide fire protection, ambulance and rescue services. Fire districts in Sacramento County can be described as belonging to two broad categories: rural and urban. The definitions of rural and urban used here are developed in light of planning and zoning

parameters, and in recognition of the development forces that have and are occurring in Sacramento County. The rural fire districts are generally found in the southern portion of the County and within the area known as the "Northwest Territories" located north of the City of Sacramento. Except for the unincorporated town of Freeport, fire districts serve the entire County.

Uniform Fire Code

In July of 1972 the Sacramento County Board of Supervisors adopted a Uniform Fire Code. This ordinance provides that one fire code will be used for all fire agencies within the County. This code replaced and improved the various individual district codes that govern conditions hazardous to life and property from fire and explosion. The Uniform Fire Code does not standardize the operations of fire districts countywide, but it does speak to what the public can do with regard to inflammable/explosive material. State law requires that public buildings be inspected yearly for fire safety. Each district is responsible for inspection procedures, and these vary from district to district. Fire prevention in all districts is handled as an educational basis.

Communication

The Sacramento Regional Fire/EMS Communications Center (SRFECC) provides fire and emergency medical dispatch services to the Sacramento region. The SRFECC is a Joint Powers Authority (JPA) that is managed by the following fire agencies: Cosumnes Community Services District, Folsom Fire Department, Sacramento Fire Department, and Sacramento Metropolitan Fire District. For more information, please visit the following website: <http://www.srfec.ca.gov/>

Agency Cooperation-Mutual Aid and Automatic Response

All fire protection districts and city fire departments within Sacramento County have mutual aid and response agreements. When a call for service is received, the nearest available response unit is dispatched regardless of jurisdictional boundary.

ISO Rating

The Insurance Service Office (ISO) is used to rate a fire district's ability to defend against major fires that might occur in the area it serves. The ISO rating procedure evaluates three principal features of fire protection as well as their weight of importance: water supply (40%), fire department staffing (50%), and communications (10%). The ISO devised a system that insurance companies use to compute fire insurance coverage and rates. The rating classes are numbered 1 through 10; the highest number represents the least protection with the highest fire insurance premium rates.

Some of the factors which are considered in the establishment of fire rating zones are: water supply, building codes and structural conditions of buildings, the distance of

structures from the nearest fire station, the type of equipment and number of firefighters available at the station, and factors and distances between residences and local street access circulation.

When two numbers are included in an ISO rating, the first number refers to the rating for "watered" areas (areas with a water distribution system and hydrant system,) while the second number refers to "unwatered" areas. In rural areas of Sacramento County, ISO ratings are found to be higher e.g. 9, while urban districts are rated in a range running from 2 to 6 for watered areas.

Finances

Independent special districts that provide fire protection and emergency medical services are funded primarily from property taxes and they are considered a non-enterprise district. City fire departments are typically funded by the city's General Fund that includes both property taxes, sales taxes, and a variety of other revenue sources.

The passage of Proposition 13 put a lid on the amount of revenues that non-enterprise districts could raise to finance needed services. Proposition 13 limited property taxes to one (1) percent of the assessed value. This one (1) percent is allocated to the county, cities, special districts, and school districts based on the districts share of revenue it received just prior to the adoption of

Proposition 13. This change removed the discretionary authority of special districts to raise tax rates to generate additional revenues for both on-going and new programs to increase service levels, or for that matter to keep up with inflation.

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION
1112 I Street, Suite #100, Sacramento, California 95814
(916) 874-6458

MUNICIPAL SERVICE REVIEW WORKSHEET
AND QUESTIONNAIRE
DISTRICT PROFILE

Date: September 3, 2014

Agency Name: Walnut Grove Fire Protection District

Address: PO Box 41 Walnut Grove 95690

Website:

Telephone: 916 776 1284

Administrator Name: N/A

Title:

Name of Contact: David Robinson, Assistant Chief

Contact's E-mail Address: drar21@gmail.com

Agency's Principle Act: Health & Safety Code Section 13801

Services Provided: Fire suppression, Emergency Medical Service

Latent Powers: None

Governing Body: 3 Member Board of Directors

Total Number of Employees:

0 Represented 23 volunteers Unrepresented

Acreage/ sq. Miles within Agency: 40

Total Population within Agency: 4300

Total Registered Voters within Agency: 850

INTRODUCTION

Background Information

The Walnut Grove Fire Protection District is an Independent Special District.

- **Mission:** Provide reliable fire suppression and protection; and emergency rescue and medical services.
- **Setting:**

The District is located in the Delta portion of Sacramento County, and straddles the Sacramento River. It encompasses the unincorporated community of Walnut Grove. The District is bounded by the Mokelumne River on the east, the Solano County line on the west, Courtland FPD on the north, and the River Delta FPD on the south.

The WGFPD service area includes the relatively dense townsite of Walnut Grove, and otherwise is predominately agricultural farmland with scattered Ag-Res Development on 5-acre and larger lots.

Surrounding Area

The areas surrounding the District are also rural in character with agricultural farms with intermittent rural residential type of developments.

Adjacent Fire Districts

The WGFPD is surrounded by the Cosumnes Community Services District on the east, CFPD on the north and the River Delta FPD on the south.

History

The District was formed in 1948. The District was established to provide fire and emergency response services

Services Provided

Management and Staffing Structure

The District employs zero full time positions.

0

In addition, the District employs on average zero part-time, zero seasonal and zero temporary positions.

- The type and purpose of contracts and consultants. None.

- Describe ongoing training and personnel policies.
Training is done two evenings/month app 3 hour duration
- Are salaries and pay scales comparable/ competitive with regional and industry standards?
Yes, on par w/other rural Delta fire agencies.
- Is organization structure similar with like service providers?
Yes.

Municipal Service Review Information and Determinations

1. Growth and Population Projections

- What is the current level of demand for services?
Approximately 300 calls/year . Approximately 70% EMS calls
- What is the projected demand for services?
Same, there is minimal population growth is proposed consistent with the County General Plan

2. Facilities and Programs

A. Facilities

Summary of Facilities (Parks, Physical Plant)

NAME	LOCATION	SIZE (Acres)	AMENITIES/SPECIAL FEATURES	DESCRIPTION
Station 96	14160 Grove St.	2	Community room 1 Fire Truck 1 water tender	Firehouse Built 1988
Station 95	Grand Ave	2	. 1 fire engine 2 Grass rigs	Firehouse Unknown age
			Water craft? 1 20' fireboat with 50 GPM portable water pump	

Present and Planned Capacity of Public Facilities

- What is the current and projected service capacity?
Rural volunteer fire protection district.
- What is the level of adequacy of services and facilities to serve current and future population?
ISO Rating: 6 in town 8b and 10 out of town
- What Performance Measures are used by the District to determine service adequacy?
None

Infrastructure Needs or Deficiencies/Capital Improvement Program

- Describe the District's Capital Improvement Program, as applicable.
Grants are applied for to purchase equipment
- Describe deferred maintenance strategy.
All maintenance performed as needed
- How will new or upgraded infrastructure and deferred maintenance be financed?
- List infrastructure deficiencies, if any; indicate if deficiencies have resulted in permit or other regulatory violations; if necessary, explain how deficiencies will be addressed.

There are no fire safety notices or classes w/schools or plan check services for new buildings.

3. Financial Information

Budget (Please see attached current budget.)

Revenue

- Describe all revenue sources (i.e., property taxes, special taxes, service charges, fees, rentals, assessments, grants, etc.). Property taxes,

Rates, Fees, Charges, and Assessments

- Describe rate setting methodology.
- Explain constraints associated with agency's ability to generate revenue. What options are available – special assessments/ special taxes/ increases in sales tax/impact fees/grants, etc.?

- Please provide a comparison of rates and charges with similar service providers (favorable or less so).
- Describe revenue constraints.

Expenditures

- Describe the agency's Service Levels compared to industry standards and measurements.
- Describe the Cost of Service compared to industry standards and measurements.

Assets, Liabilities, Debt, Equity, and Reserves

- Provide the Book Value of Assets.
- Provide a list of equipment, land, and other fixed assets 1 truck (quint) 2001, 1 engine 2005, 1 tender 2011, 3 grass rigs, 1 each 20' fire boat
- Provide a summary of long term debt and liabilities.
- Explain the agency's bond rating; discuss reason for rating. Discuss amount and use of existing debt. Describe proposed financing and debt requirements.
- Describe policies and procedures for investment practices
- Describe policies and procedures for establishing and maintaining reserves/retained earnings.
 - What is the dollar limit of reserves/retained earnings?
 - What is the ratio of undesignated, contingency, and emergency reserves to annual gross revenue?

Summary of Revenue Sources

Fiscal Year	Past Year (2)	Past Year (1)	Current	Projected
Property Taxes		231,880		232,850
Interest		1885		1500
Rental Income				
HPTR				
In-Lieu Fees				
State & Federal Grants				
Recreation Fees & Grants				
Miscellaneous				2000
Fund Balance Avail.				
Total		233,765		236,650

Summary of Expenditures

Fiscal Year	Past Year (2)	Past Year (1)	Current	Projected
Salaries & Wages		79,671		82,000
Services & Supplies		129,094		129,350
Long-Term Debt		12,000		12,000
Capital Improvements ¹				
Equipment		13,000		13,000
Contingency ²				
Total		233,765		236,350

1. Identify Sources of Funding:
2. Fixed or Variable?

Summary of Financial and Operational Information

	Current FY
Population	
Area Served	
Developed Real Estate	
Undeveloped Real Estate	
Service Standard Ratios ¹	
Full Time Employees	
Average Part-Time Employees	
Total Annual Budget	236,500

Per Capita Spending	
Total Annual Administrative Costs	36,800
% Annual Administrative Costs to Total	15%
Estimated Deferred Maintenance	
Average Capital Improvements (5 Years)	
Reserve Amount	
Operational Cost per Employee	
Average Property Tax Rate	

4. Status of and Opportunities for Innovation and Shared Facilities

- a) Describe existing and/or potential shared facilities, infrastructure, and staff. Describe any joint power agreements or other agreements for sharing resources with other agencies. Mutual aid agreement with South Sac county?
- b) Describe existing and/or potential joint use planning. 0
- c) Describe existing and/or potential duplication with existing or planned facilities or services with other agencies.0
- d) Describe availability of any excess capacity to serve customers or other agencies. 0
- e) Describe any economies of scale in shared purchasing power, and any other cost-sharing opportunities that can be implemented by joint use or sharing resources.0
- f) Describe any duplication (overlap), or gaps in services or boundaries. 0
- g) Describe ongoing cost avoidance practices. (For example, if you hire contract vs. in-house employees, is the bidding process cost effective and efficient)?0
- h) Describe any opportunities to reduce overhead and operational costs.0
- i) Describe any opportunities to reduce duplication of infrastructure.0
- j) Identify any areas outside agency boundary which could be efficiently served by existing or proposed agency facilities.0
- k) Identify any areas within agency boundary which could be more efficiently served by another agency.0
- l) Are your service plans compatible with those of other local agencies?

5. **Accountability for Community Service Needs, including Governmental Structure and Operational Efficiencies**

- a) Explain the composition of the agency's governing board.
- Number of Directors:
3
 - Nature/ Length of Terms:
4 years staggered terms
 - Is governing body landowner or population based?
Population.
 - Are Directors elected or appointed?
Elected
 - Are elections or appointments at large or by district?
By district
- b) Explain compensation and benefits provided to the governing board, including any benefits that continue after term of service.
\$100/month while serving
- c) Where and how frequently does the governing board meet?
Monthly or as needed at WGFPD Station 96
- d) Describe rules, procedures, and programs for public notification of agency operations, meetings, programs, etc.
Meeting agendas are posted in at least 3 locations at each firehouse and Post Office 3 or more days prior to the meeting, consistent w/Brown Act public meeting requirements.
- How is public participation encouraged? Posted agendas.
 - Are meetings accessible to the public, i.e., evening meetings, adequate meeting space, etc.?
Yes, ADA compliant
- e) Describe public education/outreach efforts, (i.e., newsletters, bill inserts, website, etc.)
- f) Describe level of public participation, and ways that staff and Directors are accessible to the public.
Minimal but Directors open to any communication
- g) Describe ability of public to access information and agency reports.
Good

h) Describe any opportunities to eliminate service islands, peninsulas and other illogical service areas.

None.

6. Issues, Concerns and Opportunities

Our alert pagers are spotty but the dispatch center is looking at installing another antennae to assist transmissions.

Please provide information regarding any issues or concerns related to operations (financial, managerial, legal, organizational, etc.)

- Compliance with Environmental Justice requirements.¹
- Compliance with regulatory reporting requirements.
- Compliance with regulatory agencies and public health and safety issues.

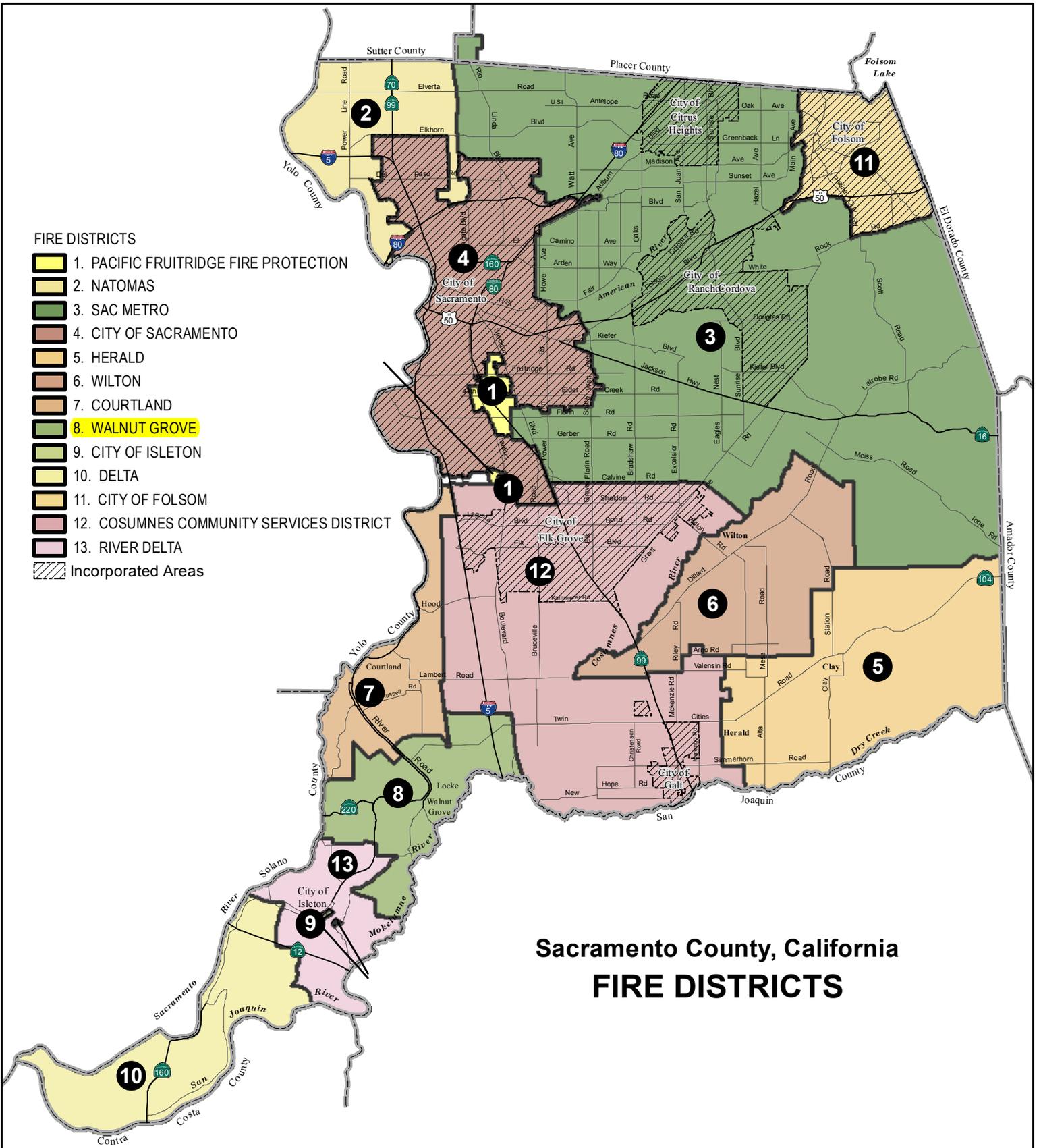
1. LAFCo definition of "environmental justice" means the fair treatment of people of all races, cultures, and incomes with respect to the location of public facilities and the provision of public services.

Attachments:

FY 2014-15 Budget

District Map

Audit 2013



FIRE DISTRICTS

- 1. PACIFIC FRUITRIDGE FIRE PROTECTION
- 2. NATOMAS
- 3. SAC METRO
- 4. CITY OF SACRAMENTO
- 5. HERALD
- 6. WILTON
- 7. COURTLAND
- 8. WALNUT GROVE
- 9. CITY OF ISLETON
- 10. DELTA
- 11. CITY OF FOLSOM
- 12. COSUMNES COMMUNITY SERVICES DISTRICT
- 13. RIVER DELTA
- Incorporated Areas

**Sacramento County, California
FIRE DISTRICTS**



FISCAL YEAR 2014-15 PRELIMINARY BUDGET

FINANCING REQUIREMENTS SCHEDULE FOR FUND 235A WALNUT GROVE FIRE -

APPROPRIATIONS BY OBJECT OF EXPENDITURE

OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS	<u>115,600</u>	<u>0</u>
OBJECT 20 - SERVICES AND SUPPLIES	<u>123,350</u>	<u>0</u>
OBJECT 30 - OTHER FINANCING USES		
LOAN AND LEASE REPAYMENTS		
INTEREST AND PRINCIPLE		<u>0</u>
TAXES/LICENSES/ASSESSMENTS		
JUDGEMENTS/DAMAGES		<u>0</u>
TOTAL OBJECT 30 - OTHER FINANCING USES		<u>0</u>
OBJECT 40 - FIXED ASSETS		
OBJECT 41 - LAND		<u>0</u>
OBJECT 42 - STRUCTURES AND IMPROVEMENT		<u>0</u>
OBJECT 43 - EQUIPMENT		<u>0</u>
TOTAL OBJECT 40 - FIXED ASSETS		<u>0</u>
OBJECT 50 - FUND TRANSFERS OUT		<u>0</u>
OBJECT 59 - FUND TRANSFER IN		<u>0</u>
OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT		<u>0</u>
OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIE		<u>0</u>
OBJECT 80-OTHER COMMODITIES		<u>0</u>
PROVISIONS FOR RESERVE INCREASES		
GENERAL RESERVES		<u>0</u>
OTHER RESERVES		<u>0</u>
TOTAL BUDGETARY REQUIREMENT	<u>238,950</u>	<u>0</u>
TOTAL DIFFERENCE		<u>0</u>

MEANS OF FINANCING THE BUDGET REQUIREMENTS

ESTIMATED REVENUE		<u>0</u>
RESERVES TO BE DECREAS		
GENERAL RESERVE DECREASE	<u>238,950</u>	<u>0</u>
ENCUMBRANCE DECREASE		<u>0</u>
OTHER RESERVE DECREASE		<u>0</u>
TOTAL RESERVES TO BE DECREASED		<u>0</u>
FUND BALANCE AVAILABLE DECREASE		<u>0</u>
ESTIMATED LONG TEM LOAN PROCEEDS		
TOTAL AVAILABLE FINANCING	<u>238,950</u>	<u>0</u>

FUND EQUITY SCHEDULE

RESERVES	EST BALANCE AS OF 02/28/14	INCREASES	DECREASES	ADJUSTED FUND BALANCE
GENERAL	63,461	0	0	63,461
ENCUMBRANCE	0	0	0	0
OTHER	0	0	0	0
FUND BALANCE AVAILABLE	2,797	0	0	2,797
TOTALS	66,258	0	0	66,258

APPROPRIATIONS LIMIT	<u>0</u>
APPROPRIATIONS SUBJECT TO LIMIT	<u>0</u>
OVER/UNDER LIMIT	<u>0</u>

**REVENUE DETAIL SCHEDULE - FY 2014-15 PRELIMINARY BUDGET
SPECIAL DISTRICT (310) - WALNUT GROVE FIRE DISTRICT**

Fund Center	Commitment Item	Description	FY 11-12 History	FY 12-13 History	FY 13-14 Budget	FY 13-14 As Of 02/28/14	Computed Est For FY 13-14	Preliminary
FUND 235A WALNUT GROVE FIRE -								
2359235	91910100	PROP TAX CUR SEC	(190,637)	(208,691)	(210,000)	(110,376)	(110,376)	(214,000)
2359235	91910200	PROP TAX CUR UNSEC	(8,773)	(8,879)	(9,000)	(8,718)	(8,718)	(9,000)
2359235	91910300	PROP TAX CUR SUP	(91)	(396)	(500)	(1,272)	(1,272)	(1,000)
2359235	91910400	PROPERTY TAX SECURED DELINQUENT	(3,692)	(2,710)	(3,000)	(2,277)	(2,277)	(3,000)
2359235	91910500	PROPERTY TAX SUPPLEMENTAL DELINQ	(37)	(29)	(150)	(76)	(76)	(100)
2359235	91910600	PROPERTY TAX UNITARY	(4,869)	(4,731)	(5,000)	(2,546)	(2,546)	(5,000)
2359235	91912000	PROPERTY TAX REDEMPTION	(4)	0	(50)	0	0	(50)
2359235	91913000	PROP TAX PR UNSEC	(314)	(237)	(200)	(149)	(149)	(200)
2359235	91914000	PROP TAX PENALTIES	(63)	(32)	(50)	(21)	(21)	(50)
		Object 91	(208,480)	(225,705)	(227,950)	(125,435)	(125,435)	(232,400)
2359235	94941000	INTEREST INCOME	(360)	(1,885)	(1,900)	0	0	(1,000)
		Object 94	(360)	(1,885)	(1,900)	0	0	(1,000)
2359235	95952200	HOME PROP TAX REL	(3,006)	(3,020)	(3,000)	(1,488)	(1,488)	(3,000)
2359235	95952900	IN LIEU TAXES-OTHER	0	0	0	(10)	(10)	(50)
		Object 95	(3,006)	(3,020)	(3,000)	(1,497)	(1,498)	(3,050)
2359235	96969900	SVC FEES OTHER	0	(699)	(1,000)	0	0	(500)
		Object 96		(699)	(1,000)	0	0	(500)
2359235	97979000	MISCELLANEOUS OTHER REVENUES	(621)	(2,456)	(2,500)	(1,058)	(1,058)	(2,000)
		Object 97	(621)	(2,456)	(2,500)	(1,058)	(1,058)	(2,000)
		FUNDCENTER 2359235	(212,467)	(233,765)	(236,350)	(127,990)	(127,991)	(238,950)
		FUND TOTAL 235A	(212,467)	(233,765)	(236,350)	(127,990)	(127,991)	(238,950)
		DISTRICT TOTAL	(212,467)	(233,765)	(236,350)	(127,990)	(127,991)	(238,950)

**EXPENDITURE DETAIL SCHEDULE - FY 2014-15 PRELIMINARY BUDGET
SPECIAL DISTRICT (310) - WALNUT GROVE FIRE DISTRICT**

Fund Center	Commitment Item	Description	FY 11-12 History	FY 12-13 History	FY 13-14 Budget	FY 13-14 As Of 02/28/14	Computed Est For FY 13-14	Preliminary
FUND 235A - WALNUT GROVE FIRE -								
2359235	10111000	SALARIES & WAGES - REGULAR EMPLOY	80,392	76,071	82,000	45,687	68,531	83000
2359235	10112400	SALARIES & WAGES - COMMISSION & CO	0	0	0	2,400	3,600	3600
2359235	10121000	RETIREMENT - EMPLOYER COST	3,150	2,800	5,000	0	0	5000
2359235	10122000	OASDHI - EMPLOYER COST	6,578	6,130	8,000	3,679	5,519	8000
2359235	10124000	WORK COMP INS - EMPLOYER COST	6,124	13,040	8,000	11,015	16,523	16000
		Object 10	96,244	98,041	103,000	62,780	94,172	115600
2359235	20200500	ADVERTISING/LEGAL NOTICES	0	0	0	619	929	1000
2359235	20203100	BUSINESS TRAVEL	3,564	0	1,000	0	0	1000
2359235	20203500	EDUCATION & TRAINING SERVICE	0	0	0	2,193	3,290	4000
2359235	20205100	INSURANCE - LIABILITY	2,690	12,608	16,000	11,685	17,528	16000
2359235	20206100	MEMBERSHIP DUES	310	551	300	230	345	500
2359235	20207600	OFFICE SUPPLIES	401	781	800	124	186	800
2359235	20208100	POSTAL SERVICES	333	124	500	38	57	500
2359235	20208500	PRINTING SERVICES	0	0	100	0	0	100
2359235	20211100	BUILDING MAINTENANCE SERVICE	689	10,225	5,000	2,795	4,193	5000
2359235	20213100	ELECTRICAL MAINTENANCE SERVICE	0	0	0	170	255	200
2359235	20214100	LAND IMPROVEMENT MAINTENANCE SER	0	0	0	1,400	2,100	1200
2359235	20219100	ELECTRICITY	3,949	4,392	5,000	3,169	4,754	5000
2359235	20219200	NATURAL GAS / LPG / FUEL OIL	2,815	2,690	4,000	2,116	3,174	4000
2359235	20219300	REFUSE COLLECTION/DISPOSAL SERVIC	384	436	500	319	479	500
2359235	20219500	SEWAGE DISPOSAL SERVICES	1,809	1,930	2,000	1,768	2,652	2500
2359235	20219700	TELEPHONE SERVICE	4,388	7,759	7,000	4,356	6,534	7000
2359235	20219800	WATER	226	779	1,000	327	491	1000
2359235	20220500	AUTOMOTIVE MAINTENANCE SERVICE	27,459	37,551	47,050	10,993	16,490	34400

24-Mar-14

**EXPENDITURE DETAIL SCHEDULE - FY 2014-15 PRELIMINARY BUDGET
SPECIAL DISTRICT (310) - WALNUT GROVE FIRE DISTRICT**

Fund Center	Commitment Item	Description	FY 11-12 History	FY 12-13 History	FY 13-14 Budget	FY 13-14 As Of 02/28/14	Computed Est For FY 13-14	Preliminary
2359235	20223600	FUEL & LUBRICANTS	6,216	5,650	6,000	6,537	9,806	7000
2359235	20225100	MEDICAL EQUIPMENT MAINTENANCE SE	0	0	0	2,694	4,041	3000
2359235	20225200	MEDICAL EQUIPMENT MAINTENANCE SU	768	2,437	5,000	3,024	4,536	5000
2359235	20226200	OFFICE EQUIPMENT MAINTENANCE SUP	59	0	100	0	0	100
2359235	20227100	RADIO/ELECTRONIC MAINTENANCE SER	0	0	500	56	84	500
2359235	20228100	SHOP EQUIPMENT MAINTENANCE SERVI	0	607	2,000	1,927	2,891	2500
2359235	20231400	CLOTHING/PERSONAL SUPPLIES	1,074	5,929	5,000	2,759	4,139	5000
2359235	20244300	MEDICAL SERVICE	(532)	0	0	0	0	-
2359235	20250500	ACCOUNTING SERVICES	3,200	2,900	4,000	6,800	10,200	8000
2359235	20250700	ASSESSMENT / COLLECTIONS SERVICES	3,817	5,534	5,500	2,208	3,312	5000
2359235	20281700	ELECTION SERVICES	0	0	2,000	0	0	2000
2359235	20293100	GS COMMUNICATION SYSTEMS SERVICE	190	0	0	0	0	550
		Object 20	63,809	102,883	120,350	68,307	102,461	123,350
2359235	43430300	EQUIP-SD-NON-RECON	0	1,783	126,000	12,000	12,000	-
		Object 43		1,783	126,000	12,000	12,000	-
		FUNDCENTER 2359235	160,053	202,707	349,350	143,087	208,632	238,950
		FUND TOTAL 235A	160,053	202,707	349,350	143,087	208,632	238,950
		DISTRICT TOTAL	160,053	202,707	349,350	143,087	208,632	238,950

**WALNUT GROVE FIRE
PROTECTION DISTRICT**

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT**

JUNE 30, 2013

**BODEN KLEIN & SNEESBY
A Professional Corporation**

WALNUT GROVE FIRE PROTECTION DISTRICT
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CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Walnut Grove Fire Protection District
P.O. Box 41
Walnut Grove, California 95690

We have audited the accompanying financial statements of the governmental activities of Walnut Grove Fire Protection District as of and for the year ended June 30, 2013, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. Except as discussed in the following paragraph we conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Due to the inadequacies in the District's fixed assets records, we were unable to obtain sufficient competent evidential matter to support amounts recorded as fixed assets and depreciation.

Opinion

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine sufficient evidence supporting the values of the fixed assets, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, of the Walnut Grove Fire Protection

District as of June 30, 2013, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

- Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 and 14, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Walnut Grove Fire Protection District's financial statements, as a whole. The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly we do not express an opinion or provide any assurance on them.

Boden Klein & Sneesby
BODEN KLEIN & SNEESBY
A Professional Corporation

Roseville, California
September 27, 2013

WALNUT GROVE FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013

Our discussion and analysis of the Walnut Grove Fire Protection District's financial performance provides an overview of the financial activities for the fiscal year ended June 30, 2013.

FINANCIAL HIGHLIGHTS

- The District's assets decreased as a result of this year's operations by \$45,899.
- During the year, the District had expenses of \$189,767, net of depreciation and capital outlays, and revenues of \$230,745, net of Intergovernmental Revenue.
- The District had no capital outlays this year.
- Revenues increased by 10% and expenditures increased by 14.7%
- The general fund unreserved balance increased by \$43,988 to \$194,355

Reporting the District as a Whole

Our analysis of the District, as a whole, includes all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The District as a Whole

The District's net assets decreased due primarily to increased expenses during the year. The District's total revenues increased by \$21,298, net of grants received during the year. It is anticipated that revenues will increase slightly next year. Expenses, less depreciation and capital outlays, during the year increased by \$24,270.

Economic Factors and Next Year's Budget

The District's officials considered many factors when setting the fiscal-year 2014 budget. Revenues and expenses are expected to remain steady. The District continues to make strides in providing the best personal equipment and fire fighting vehicles by searching for grants and other sources of revenue. Training continues to be a primary issue with the District as well as new equipment procurement.

WALNUT GROVE FIRE PROTECTION DISTRICT
GOVERNMENTAL FUNDS BALANCE SHEET / STATEMENT OF NET ASSETS
JUNE 30, 2013

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Assets</u>
ASSETS			
Assets			
Cash and investments	\$ 205,193	\$ -	\$ 205,193
Accounts receivable	1,908	-	1,908
Capital assets, net of depreciation	-	772,106	772,106
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 207,101</u>	<u>\$ 772,106</u>	<u>\$ 979,207</u>
LIABILITIES			
Liabilities			
Warrants payable	\$ 11,250	\$ -	\$ 11,250
Accounts payable	1,496	-	1,496
Loans Payable			
Due within one year	-	12,000	12,000
Due after one year	-	18,000	18,000
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>12,746</u>	<u>30,000</u>	<u>42,746</u>
Fund Balance / Net assets			
Fund Balance			
Unreserved			
Unassigned	194,355	(194,355)	-
	<u> </u>	<u> </u>	<u> </u>
Total Fund Balance	<u>194,355</u>	<u>(194,355)</u>	<u>-</u>
Total Liabilities and Fund Balance			
	<u>\$ 207,101</u>		
Net Assets:			
Invested in capital assets, net of related debt		742,106	742,106
Unrestricted		194,355	194,355
		<u> </u>	<u> </u>
Total Net Assets		<u>\$ 936,461</u>	<u>\$ 936,461</u>

The accompanying notes are an integral part of this statement.

WALNUT GROVE FIRE PROTECTION DISTRICT
STATEMENT OF GOVERNMENTAL REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE / STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Revenues			
Use of money and property	\$ 1,885	\$ -	\$ 1,885
Taxes	225,704	-	225,704
Intergovernmental	3,020	-	3,020
Miscellaneous	3,156	-	3,156
	<u>233,765</u>	<u>-</u>	<u>233,765</u>
Total Revenues			
	<u>233,765</u>	<u>-</u>	<u>233,765</u>
Expenditures:			
Current:			
Public protection	189,767	-	189,767
Capital Outlay	-	-	-
Depreciation	-	77,206	77,206
	<u>189,767</u>	<u>77,206</u>	<u>266,973</u>
Total Expenditures			
	<u>189,767</u>	<u>77,206</u>	<u>266,973</u>
Excess of Revenues Over (Under) Expenditures	<u>43,998</u>	<u>(43,998)</u>	
Changes in Net Assets		<u>33,208</u>	<u>(33,208)</u>
Fund Balance/Net Assets			
Beginning of year, as restated (note 5)	<u>150,357</u>	<u>-</u>	<u>969,669</u>
End of year	<u>\$ 194,355</u>	<u>\$ -</u>	<u>\$ 936,461</u>

The accompanying notes are an integral part of this statement.

WALNUT GROVE FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

Note 1 SIGNIFICANT ACCOUNTING POLICIES

A. Accounting Policies

The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

B. Reporting Entity

The district is the level of government primarily accountable for activities related to public protection. The reporting entity for the Walnut Grove Fire Protection District includes all the funds and operations under the jurisdiction of the Board of Commissioners.

C. Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the district.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the fiduciary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. The financial statements, therefore, include a reconciliation to better identify the relationship between the government-wide statements and the statements for the governmental funds.

Fund Financial Statements

Fund financial statements report detailed information about the district. The focus of governmental fund financial statements is on major funds rather than reporting funds by type.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increase (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

WALNUT GROVE FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

Note 1 SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting.

Revenues – Exchange and Non-exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the district, "available" means collectible within the current period or within 60 days after year-end.

Non-exchange transactions, in which the district receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the district must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the district on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

WALNUT GROVE FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

Note 1 SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Fund Accounting

The accounts of the district are organized on the basis of funds, which are considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The district's accounts are organized into major, non-major, proprietary, and fiduciary funds as follows:

Major Governmental Fund

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

F. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the district's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The district's governing board satisfied these requirements.

These budgets are revised by the district's governing board during the year to give consideration to unanticipated income and expenditures. The original and final revised budgets are presented for the General Fund in the financial statements.

Capital Assets

Capital assets are those purchased or acquired with an original cost of \$5,000 or more and are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the assets lives are not capitalized, but are expensed as incurred. Depreciation on all capital assets is computed using a straight-line basis over the following estimated useful lives:

WALNUT GROVE FIRE PROTECTION DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2013

Note 1 SIGNIFICANT ACCOUNTING POLICIES (continued)

Budgets and Budgetary Accounting (continued)

Capital Assets (continued)

<u>Asset Class</u>	<u>Estimated Useful Life in Years</u>
Buildings	20-50
Improvements	20
Machinery & equipment	5-10
Licenses vehicles	8

G. Fund Equity

In the fund financial statements, governmental funds report fund balance as non-spendable, restricted, committed, assigned or unassigned, based primarily on the extent to which the District is bound to honor constraints on how specific amounts are to be spent:

Non-spendable Fund Balance – Includes the portions of fund balance not appropriable for expenditures.

Restricted Fund Balance - Includes amounts subject to externally imposed and legally enforceable constraints.

Committed Fund Balance – Includes amounts subject to District constraints self-imposed by formal action of the Districts' Governing Board.

Assigned Fund Balance – Includes amounts the District intends to use for a specific purpose. Assignments may be established by the Districts' Governing Board with the recommendation of the Treasurer and confirmed by the Governing Board.

Unassigned Fund Balance – Includes the residual balance that has not been assigned to other funds and is not restricted, committed, or assigned to specific purposes.

WALNUT GROVE FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

Note 1 **SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

G. **Fund Equity (cont'd)**

Fund Balance

The District's fund balances at June 30, 2013 consisted of the following:

	<u>General Fund</u>
Unassigned	<u>\$ 194,355</u>
Total Fund Balance	<u>\$ 194,355</u>

Fund Balance Policy

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain unassigned fund balance in its General Fund sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature.

The purpose of the District's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels because of temporary revenue shortfalls or unpredicted one-time expenditures.

The District does not have a formal minimum fund balance requirement.

The District's policy is that committed, assigned, or unassigned amounts are considered to have been spent when expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used. This policy also applies to restricted and unrestricted fund balances

Note 2 **POOLED CASH AND INVESTMENTS**

The District's cash is included within the Sacramento County Treasurer's cash and investment pool which is described in the County's Comprehensive Annual Financial Report. Interest earnings from this pool are transferred to the District at year end. Interest earned but not received from the County at year end is included in accounts receivable on the combined balance sheet.

Cash at June 30, 2013 consisted of the following:

Cash – Sacramento County Treasury	<u>\$205,193</u>
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WALNUT GROVE FIRE PROTECTION DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2013

Note 3 CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2013 is shown below:

	<u>Balance</u> <u>7/1/2012</u>	<u>Adjustments</u> <u>Adjustments</u>	<u>Balance</u> <u>6/30/2013</u>
Capital assets, Not being depreciated			
Land	\$ 45,000	\$ _____	\$ 45,000
Capital assets being depreciated			
Buildings	1,167,671		1,167,671
Equipment and vehicles	<u>1,121,915</u>	_____	<u>1,121,915</u>
Total capital assets being depreciated	<u>2,289,586</u>	_____	<u>2,289,586</u>
Less accumulated depreciation	<u>(1,485,274)</u>	<u>(77,206)</u>	<u>(1,562,480)</u>
Total capital assets, being depreciated, net	<u>804,312</u>	<u>(77,206)</u>	<u>727,106</u>
Government activities capital assets, net	<u>\$ 849,312</u>	<u>\$ (77,206)</u>	<u>\$ 772,106</u>

Depreciation expense was charged to governmental Activities as follows:

Governmental activities	
Public safety	<u>\$ 77,206</u>

WALNUT GROVE FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

Note 4 **LONG-TERM DEBTS**

A schedule of long-term debt at June 30, 2013 is as shown below:

	<u>Balance</u> <u>6/30/2012</u>	<u>Addition</u>	<u>Deductions</u>	<u>Balance</u> <u>6/30/2013</u>
2008 Vehicle Purchase	\$ 42,000	\$ _____	\$ 12,000	\$ 30,000
	<u>\$ 42,000</u>	<u>\$ _____</u>	<u>\$ 12,000</u>	<u>\$ 30,000</u>

In June of 2008 the District purchased an engine and grass rig for \$62,000 and \$28,000, respectively. Payments are payable annually on July 1 through 2015.

Annual debt service requirements are shown below for the loan:

<u>For the Year</u> <u>Ending June 30</u>	<u>Payments</u>
2014	12,000
2015	12,000
2016	<u>6,000</u>
	<u>\$ 30,000</u>

Note 5 **PRIOR PERIOD ADJUSTMENTS**

The accompanying financial statements reflect adjustments resulting from a restatement of beginning fund balance/net assets as of June 30, 2013 as follows:

- a) Increase in General Fund fund balance of \$30,000 to record restatement of long term debt

The effect of this prior period adjustment on the government-wide financial statements is to increase general fund fund balance from \$120,357 to \$150,357 and there is no change to the government-wide net assets, it remains \$969,669.

Note 6 **COMMITMENTS AND CONTINGENCIES**

Litigation

The District is unaware of any claims which may have a material effect on the financial statements.

WALNUT GROVE FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

Note 7 SUBSEQUENT EVENTS

The District's management has evaluated the potential for subsequent events through the available for issuance date of the financial statements, September 27, 2013.

WALNUT GROVE FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION

JUNE 30, 2013

**WALNUT GROVE FIRE PROTECTION DISTRICT
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Revenues				
Use of money and property	\$ 200	\$ 300	\$ 1,885	\$ 1,585
Taxes	216,400	215,950	225,704	9,754
Intergovernmental	2,400	2,500	3,020	520
Other	-	5,500	3,156	(2,344)
Total Revenues	<u>219,000</u>	<u>224,250</u>	<u>233,765</u>	<u>9,515</u>
Expenditures:				
Current:				
Public protection	185,650	211,250	189,767	21,483
Capital outlay	33,350	13,000	-	13,000
Total Expenditures	<u>219,000</u>	<u>224,250</u>	<u>189,767</u>	<u>34,483</u>
Excess of Revenues Over Expenditures	-	-	43,998	43,998
Fund Balance, beginning of year, as restated (note 5)	<u>150,357</u>	<u>150,357</u>	<u>150,357</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 150,357</u>	<u>\$ 150,357</u>	<u>\$ 194,355</u>	<u>\$ 43,998</u>

WALNUT GROVE FIRE PROTECTION DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2013

Note 1 PURPOSE OF STATEMENTS AND SCHEDULES

A. Schedule of Revenues, Expenditures, and Changes in Fund Balance- Budget and Actual

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, the authority is required to present a Schedule of Revenues, Expenditures and Changes in Fund Balance budgetary comparison for the General Fund and each Major Special Revenue Fund that has an adopted budget. This schedule presents the original adopted budget and the actual revenue and expenditures of the General Fund.

**WALNUT GROVE FIRE PROTECTION DISTRICT
SUPPLEMENTARY INFORMATION
JUNE 30, 2013**

**WALNUT GROVE FIRE PROTECTION DISTRICT
SCHEDULE OF EXPENDITURES - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

Expenditures:

Public protection:

Salaries and benefits:

Salaries and wages

\$ 79,671

Other employee benefits

21,970

Total Salaries and Benefits

101,641

Services and supplies:

Insurance

12,608

Utilities

8,785

Telephone

7,315

Office expense

1,902

Accounting, legal and election services

8,434

Building and ground maintenance

11,980

Equipment maintenance and supplies

23,803

Education and training services

2,339

Fuel and lubricants

5,031

Clothing and personal supplies

5,929

Total Services and Supplies

88,126

Total Public Protection

189,767

Capital Outlay

-

Total Expenditures

\$ 189,767

WALNUT GROVE FIRE PROTECTION DISTRICT

OTHER REPORTS

JUNE 30, 2013

WALNUT GROVE FIRE PROTECTION DISTRICT
REPORTABLE CONDITIONS
JUNE 30, 2013

Fixed Assets

District fixed asset records were not adequate to support fixed assets amounts reported to the State Controller. Control accounts were not used to identify fixed asset balances by category, and District records are not reconciled to Sacramento County Accounting Reporting System.

We recommend the District develop procedures for a fixed asset recording system which includes the following:

- * Taking an annual physical inventory;
- * Engraving or otherwise labeling each asset with an identification number;
- * Making an inventory card for each asset including item description, District ID number, manufacturers' serial number, date acquired, cost and space for date retired and disposition (Cards may be color coded to indicate year acquired);
- * Making a master list of fixed assets by category--land, structures and improvements, and equipment;
- * Comparing the master fixed asset totals to the amounts reported to the State Controller and adjusting the State Controller's Report to reflect actual assets owned; and
- * Establishing procedures to record and identify new fixed assets and reduce asset values for those sold or salvaged during the fiscal year.
- * Establish a Fixed Asset account within SCARS that would act as a control account for the District's subsidiary records. The District's subsidiary records and the SCARS account should be reconciled annually when preparing the State Controller's Report.

When these steps are completed, there should be an inventory card for each fixed asset. The total of the costs recorded on the cards should equal the total of the master list as well as the total reported to the State Controller. Once established, the records should be easy to update and provide reliable fixed asset information.



SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

1112 I Street #100
Sacramento, California 94814
(916) 874-6458

September 3, 2014

TO: Sacramento Local Agency Formation Commission

FROM: Peter Brundage, Executive Officer *PB*
Sacramento Local Agency Formation Commission

RE: DELTA FIRE PROTECTION DISTRICT DRAFT MUNICIPAL SERVICE
REVIEW

Attached is the Draft Municipal Service Review (MSR) for the Delta Fire Protection District. It is being circulated for public review and comment for 30 days. The final Municipal Service Review will be brought before your Commission for consideration after this period.

The Draft MSR is the result of collaboration with Delta Fire Protection District, the Rio Vista City Fire Department, and LAFCo staff.

The Draft Municipal Service Review (MSR) makes the following preliminary determinations:

1. Regarding growth and population projections for the affected area, the Commission determines that the Delta Fire Protection District through a contract with the City of Rio Vista is capable of providing service that includes the growth and population projections for the affected territory for the next five years. Growth is expected to be nominal. The area served is primarily agricultural and open space.
2. Regarding infrastructure needs or deficiencies, the Commission determines that the Delta Fire Protection District contract with the City of Rio Vista currently has no immediate unmet infrastructure needs or existing deficiencies at the current levels of coverage and service response.
3. The Delta Fire Protection District is an effective fire district as it relates to emergency responses related to fire, medical aid and other critical services. The Delta Fire Protection District serves a rural area and a relatively unpopulated area through a contract with the City of Rio Vista.

4. Regarding financing constraints and opportunities, the Commission determines that the Delta Fire Protection District has no serious financing constraints at this time. However, the District has limited financial resources and growth opportunities. Regarding cost avoidance opportunities, the Commission determines that the District uses its best efforts to take advantage of all reasonable cost avoidance opportunities by contracting with the City of Rio Vista for fire and emergency services.
5. Regarding opportunities for rate restructuring, the Commission determines that the District's Tax Rate Area method of financing is reasonable for providing emergency services. The District is a non-enterprise entity but when appropriate, it charges fees for services, e.g., plan check and inspection fees for new development. In addition, the District has obtained approval from the community to impose an annual Special Assessment.
6. Regarding opportunities for shared facilities, the Commission determines that the District shares facilities with other agencies and continually reviews new opportunities to do so.
7. Regarding government structure options and local accountability, including advantages and disadvantages of consolidation or reorganization of service providers, the Commission determines that the District currently provides services primarily to a specific geographic area which is governed by a three (3) member Board of Directors representing Community interests.
8. Regarding evaluation of management efficiencies, the Commission determines the District operates with a high degree of efficiency and professional cooperation with the community and other private/ public agencies by utilizing a combination of professional firefighters and volunteers.

DRAFT MUNICIPAL SERVICE REVIEW

And

SPHERE OF INFLUENCE UPDATE

Delta Fire Protection District

**Contract with the City of Rio Vista for
Fire and Emergency Medical Services**

September 3, 2014

Prepared By:

**Sacramento Local Agency Formation Commission
1112 I Street, Suite #100**

**Sacramento, California 95814
(916) 874-6458 FAX: (916) 874-2939**

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

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CORTESE – KNOX – HERTZBERG GOVERNMENT REORGANIZATION ACT

Introduction

The Cortese-Knox-Hertzberg Local Government Reorganization (CKH) Act of 2000 requires that each Local Agency Formation Commission (LAFCo) prepare a Municipal Service Review and Spheres of Influence Updates for all cities and independent special districts within its jurisdiction.

A *Sphere of Influence* is defined by Government Code 56425 as:

A plan for the probable physical boundary and service area of a local agency or municipality.

A *Municipal Service Review* is defined by Government Code Section 56430 as:

A means of identifying and evaluating public services.

A Municipal Service Review may be conducted prior to, or in conjunction with, the update of a Sphere of Influence.

MUNICIPAL SERVICE REVIEW

Purpose

The Municipal Service Review is intended to provide adequate information for the Commission to make decisions related to Spheres of Influence Amendments to determine logical service providers and boundaries, to initiate additional studies in the event that the Commission determines that adequate services are not being provided.

In addition to MSR's, annexations, reorganizations, consolidations, and incorporations require detailed master service plans, fiscal analysis and environmental analysis and other special studies as may be required for these types of action.

Requirements

The Commission shall include a written statement of its determinations with respect to each of the following:

- (1) Growth and population projections for the affected area.
- (2) Present and planned capacity of public facilities and adequacy of public services, including infrastructure needs or deficiencies.
- (3) Financial ability of agencies to provide services.

- (4) Status of, and opportunities for, shared facilities.
- (5) Accountability for community service needs, including governmental structure and operational efficiencies.
- (6) Any other matter related to effective or efficient service delivery, as required by Commission policy.

SPHERE OF INFLUENCE

Purpose

In order to carry out its purposes and responsibilities for planning and shaping logical and orderly development as well as the coordination of local governmental agencies so as to most advantageously provide for the present and future needs of the County and its communities, the Sacramento Local Agency Formation Commission must develop and determine the Sphere of Influence of each local governmental agency within the County.

Requirements

When adopting, amending or updating a Sphere of Influence, the Commission shall, according to Government Code, do all of the following:

- (1) Require districts to file written statements specifying the functions or classes of services provided.
- (2) Establish the nature, location and extent of any functions or classes of services provided by the districts.

In determining the Sphere of Influence of each local agency, the Commission shall consider and prepare determinations with respect to each of the following:

- (1) The present and planned land uses in the area, including agricultural and open space lands.
- (2) The present and probable need for public facilities and services in the area.
- (3) The present capacity of public facilities and adequacy of public services that the agency provides, or is authorized to provide.
- (4) The existence of any social or economic communities of interest in the area if the Commission determines they are relevant.

OVERVIEW

Introduction

Sacramento County, has an estimated population of about 1.3 million people. Public and municipal services are provided by the County, cities, and special districts. The local government structure in Sacramento County is somewhat unique because a significant amount of development has occurred in the unincorporated area from 1950 to the present. Consequently, municipal services to the unincorporated areas are primarily provided by the County, dependent and independent Special Districts. During the past 15 years there have been three incorporations of urbanized areas: City of Citrus Heights, City of Elk Grove, and the City of Rancho Cordova. For the most part, the new cities continue to use the county and special districts as municipal service providers. Only the Cities of Sacramento, Folsom and Galt (except fire and emergency services) provide the full array of municipal services.

Most of the fire districts in Sacramento County were formed during the 1940's. However, Galt, Elk Grove, Natomas, Rancho Cordova, and Rio Linda can trace establishment back to the 1920's. With the exception of the town of Freeport, fire and emergency services are provided either by cities or independent special districts for the entire county.

FIRE DISTRICTS

Fire protection is an indispensable municipal service with which all areas in the County, regardless of their rural or urban nature, should be provided. Fire service is provided in the County of Sacramento by the Cities of Folsom and Sacramento, and eleven fire protection districts. The Board of Supervisors governs one district: Natomas Fire Protection District, ex officio. The other districts (which include the Cosumnes Community Services District) are independent special districts and are governed by elected Boards of Directors. There is one remaining area in the County that is not within any organized fire protection agency (see map). It contains the unincorporated community of Freeport and a portion of the surrounding area.

In addition to the eleven districts and two municipalities, Folsom State Prison provides fire protection services within Folsom State Prison and does not provide public protection.

Fire districts are formed and regulated pursuant to the Health and Safety Code, Section 13801 et seq. The enabling legislation authorizes fire districts to provide fire protection and ambulance and rescue services.

Seventy years ago, when the incorporated area was significantly less urbanized than it is today, fire protection was provided strictly on a volunteer basis. By 1940, increases in population and its attendant growth in fire and fire-related problems, created a need for more organized and widespread fire protection. Thus, the fire district system began to develop in the unincorporated area and professional fire fighting forces became full-time necessity. Districts developed from 1921 (Galt) through 1951 (North Highlands).

At the time of formation, fire districts normally encompassed the general area associated with each suburban or rural community. With the post-World War II rise in population and attendant development, the old central establishments in these communities frequently gave way to large shopping centers. The old, large, rural parcels in the unincorporated areas became new housing tracts, while county roads became freeways or other major thoroughfares. New developments did not follow district boundaries.

Numerous attempts toward reorganizing the historical fire district formation have been made in the past. Such endeavors include studies conducted by the Spink Corporation (1968-69), Fire Service Area Study Committee (1970-72), Sacramento Local Agency Formation Commission (1977), and the Local Government Reorganization Commission (1979-81).

As a result of these studies, several political consolidations occurred: Alta Mesa-Wilton (1980); Arden-Carmichael (1983); Arden and Carmichael as American River (1983); North Highlands-Citrus Heights (1984); American River-Arcade (1986); Rio Linda and Elverta (1987); Citrus Heights and Rancho Cordova as Sacramento County (1989); Rio Linda-Elverta with American River (1990); Sloughhouse with American River (1990); Fair Oaks with Sacramento County (1993); Florin with American River (1997); American River with Sacramento County to form Sacramento Metropolitan Fire District (2000); Fruitridge with Pacific to form Fruitridge Pacific Fire Protection District (2006); Elk Grove Community Services District with Galt Fire Protection District to form Cosumnes Community Services District (2006).

General Background

Fire Districts are formed and regulated pursuant to the California State Health and Safety Code, Section 13801, et. seq. The enabling legislation authorizes fire districts to provide fire protection, ambulance and rescue services. Fire districts in Sacramento County can be described as belonging to two broad categories: rural and urban. The definitions of rural and urban used here are developed in light of planning and zoning parameters, and in recognition of the development forces that have and are occurring in Sacramento County. The rural fire districts are generally found in the southern portion of the County and within the area known as the Natomas Joint Vision area located north of the City of Sacramento. Except for the town of Freeport, fire districts serve the entire County.

Uniform Fire Code

In July of 1972 the Sacramento County Board of Supervisors adopted a Uniform Fire Code. This ordinance provides that one fire code will be used for all fire agencies within the County. This code replaced and improved the various individual district codes that govern conditions hazardous to life and property from fire and explosion. The Uniform Fire Code does not standardize the operations of fire districts countywide, but it does speak to what the public can do with regard to inflammable/explosive material. State law requires that public buildings be inspected yearly for fire safety. Each district is responsible for inspection procedures, and these vary from district to district. Fire prevention in all districts is handled as an educational basis.

Communication

With the exception of several rural fire districts, the Sacramento Regional Fire/EMS Communications Center (SRFECC) provides fire and emergency medical dispatch services to the Sacramento region. The SRFECC is a Joint Powers Authority (JPA) that is managed by the following fire agencies: Cosumnes Community Services District, Folsom Fire Department, Sacramento Fire Department, and Sacramento Metropolitan Fire District. For more information, please visit the following website: <http://www.srfec.ca.gov/>

Agency Cooperation-Mutual Aid and Automatic Response

Delta Fire Protection District has mutual aid and response agreements with surrounding fire districts. In addition, when a call for service is received, the nearest available response unit is dispatched regardless of jurisdictional boundary.

ISO Rating

The Insurance Service Office (ISO) is used to rate a fire district's ability to defend against major fires that might occur in the area it serves. The ISO rating procedure evaluates three principal features of fire protection as well as their weight of importance: water supply (40%), fire department (50%), and communications (10%). The ISO devised a system that insurance companies use to compute fire insurance coverage and rates. The rating classes are numbered 1 through 10; the highest number represents the least protection with the highest fire insurance premium rates.

Some of the factors which are considered in the establishment of fire rating zones are: water supply, building codes and structural conditions of buildings, the distance of structures from the nearest fire station, the type of equipment and number of firefighters available at the station, and factors and distances between residences and local street access circulation.

When two numbers are included in an ISO rating, the first number refers to the rating for "watered" areas (areas with a water distribution system and hydrant system, while the second number refers to "unwatered" areas. In rural areas of Sacramento County, ISO ratings are found to be higher e.g. 9, while urban districts are rated in a range running for 3 to 6 for watered areas.

Finances

Primarily independent special districts providing fire protection and emergency medical services are funded from property taxes and they are considered a non-enterprise district. City fire departments are typically funded by the city's General Fund that includes both property taxes, sales taxes, and a variety of other revenue sources.

The passage of Proposition 13 has limited the amount of revenues non-enterprise districts could raise to finance needed services. Proposition 13 limited property taxes to one (1) percent of the assessed value. This one (1) percent is allocated to the county, cities, special districts, and school districts based on the districts share of revenue it received just prior to the adoption of

Proposition 13. This change removed the discretionary authority of special districts to raise tax rates to generate additional revenues for both on-going and new programs to increase service levels, or for that matter keep up with inflation.

However, special districts may impose Special Assessments provided the Districts comply with Proposition 218.

District Summary Profile

Agency: Delta Fire Protection District
Address: PO Box 145
Rio Vista, CA 94571
Facility Location: 350 Main Street Rio Vista, Ca.

Website: riovistacity.com
Telephone: (916) 777-5660
Administrator Name: Russ Sherman, Interim
Name of Contact: Patty Huyssoon
Contacts email address: deltafiredist@yahoo.com
Services Provided: Fire Suppression, rescue and emergency medical
Governing Body: 3 elected Board members
Number of Employees: None-contract with City of Rio Vista
Agency Size: 37 Square Miles
Agency Population: Estimated at 300 Residents
Registered Voters: 175

Historical and Political Data:

1. Established January 27, 1947.
2. Enabling Act: Health and Safety Code, Section 13801.
3. Governing Body: Board of Directors.
 1. No. on Governing Body: 3 with 3-year staggered terms.
 2. Elected on first Tuesday in April.
 3. Board meets as needed. Call District Office for meeting information.
4. Registered Voters: 175

Introduction Delta Fire Protection District

Background Info

The Delta Fire Protection District was founded in 1947. The Delta Fire Protection District is located approximately 25 miles to the southwest of the City of Sacramento. This District is located at the most southern tip of Sacramento County and serves an area of approximately 37 square miles. The Delta Fire Protection District is generally bounded by the San Joaquin County and the Sacramento River to the east, south and west, with northern boundary line running along River Road, Highway 12, and Seven Mile Slough.

The Delta Fire Protection District is an Independent Special District with three (3) elected Board Members. The Delta Fire Protection District contracts with the City of Rio Vista for fire and emergency medical services. Board meetings are held at the Rio Vista Fire Department at 350 Main Street, Rio Vista, Ca.

Land Uses and Planning

The Sacramento County Board of Supervisors is responsible for land use decisions.

This area is predominately agricultural and water oriented recreation. There are several small rural communities and resorts within this area.

Policies for guiding development in this area are contained in the County General Plan and Delta Community Plan. This area lies within the Delta Community Planning Council planning area.

Community Plans are the official statement of the Board of Supervisors relative to policies for guiding the physical development of unincorporated communities within Sacramento County. The plans also evaluate the present condition of existing and urban and rural services, recreational facilities, and existing land use patterns. These plans are based on community goals and objectives, citizens, citizen groups as well as public agencies. The Community Plans, generally, span a fifteen to twenty year planning period.

Community Planning Advisory Councils have been established by the Sacramento County Board of Supervisors to provide a local forum for citizen involvement in developing community planning goals, and to assist in carrying out community plans and the County General Plan. The Councils have seven to fifteen members (determined by the Board of Supervisors) with two-year terms. The CPAC's hold regularly scheduled meetings. They provide comments and recommendations to the County Policy and Project Planning Commissions and County board of Supervisors on proposed general Plan and Community Plan Amendments, zoning changes, conditional use permits and other discretionary land use applications within the affected territory.

Adjacent Fire Districts

The River Delta Fire Protection District and City of Isleton Fire Department serves the area directly north of Delta Fire Protection District. The City of Rio Vista lies immediately west of Delta FPD across the Sacramento River on Highway 12. The City of Antioch and Contra Costa County lie south across the San Joaquin river on Highway 160.

Management and Staffing Structure

The District contracts with the City of Rio Vista for fire protection and emergency medical services. The District does not have any employees.

The Rio Vista Fire Department is a full service organization providing fire response, limited hazardous materials response, full vehicle extrication, and 24-hour advanced life support services. The Department performs fire code plan checks, inspection, and enforcement; participates in educational activities to increase community awareness of fire safety and prevention; and conducts fire investigations within its jurisdiction. In the event of a major disaster the Fire Department is the acting Emergency Operations Command (EOC). The Department services the City of Rio Vista, including the airport, and contracts with the Delta Fire Protection District to extend emergency services coverage to the Delta communities.

Municipal Service Review

Growth and Population Projections

The level of demand on the District for services is acceptable with current equipment and manpower. The District has a call volume of 150 to 175 calls per year, or approximately less than one call for every two days. The District has previously been able to successfully manage multiple incidents in a single day, as well as up to two incidents at a time. The projected demand for services anticipates minimal increases, due to stagnant population growth, but the District is capable of handling a 100 percent increase, up to 1 call a day. There have been occasions with multiple calls at each end of district with no issues on responding and taking care of the emergencies that have arisen. The Delta Fire Protection District has also responded on many occasions to mutual aid requests from other districts with more than adequate manpower and equipment and while maintaining an adequate resource reserve to cover the district.

The District population is expected to remain stable for the foreseeable future.

Facilities and Programs

The Delta Fire Protection District does not have equipment or fire stations. Equipment and response are dispatched from the City of Rio Vista Fire Department located at 350 Main Street, Rio Vista, CA.

Capacity of Present and Planned Public Facilities

The District's present service capacity is adequate for the region it covers, as response times fit within National Fire Protection Association (NFPA) 1720 compliance. This widely recognized industry standard specifies requirements for effective and efficient organization and deployment of fire suppression operations, emergency medical operations and special operations to the public by both volunteer and combination fire departments to protect citizens, property and the occupational safety and health of the fire service personnel. Provisions cover functions and objectives of fire department emergency service delivery, response capabilities and resources, including staffing levels, response times, and levels of service. General criteria for managing resources and systems, such as health and safety, incident management, training, communications and pre-incident planning are also included.]

The District is capable of responding to up one to two calls a day without any difficulty. The majority of the District is rural farmland and is expected to remain so in the foreseeable future. Minor commercial growth is expected within the next five years which should not stress the District's current capabilities.

Based on the projected population growth in the District, facilities and services should remain adequate for the future.

Training

The City of Rio Vista provides training for its full time staff and volunteers in accordance with established training programs.

Communications

Calls for service are forwarded to the Solano County Communications system from the Sacramento County Communication system.

Infrastructure Needs or Deficiencies

The Delta Fire Protection District does not own or maintain any equipment. The District contracts with the City of Rio Vista for operations, maintenance, and capital improvements.

Programs and Services Provided

Fire and Emergency services are provided 24 hours, 7-days a week, 365 days per year by the City of Rio Vista Fire Department.

The Contract for service provides that the City of Rio Vista Fire Chief, or his designee, shall have authority and responsibility to prescribe the manner and method of providing fire and emergency medical services within the Delta Fire Protection District boundary. In addition, Rio Vista assumes full administrative and tactical control of the firefighting resources.

The City of Rio Vista shall provide annual reports to the Board of Directors of the Delta Fire Protection District.

Either party may terminate the agreement; the current agreement terminates during 2016 unless it is renewed. All assets have been transferred to the City of Rio Vista and shall remain assets of the City even if this agreement is cancelled.

Financial Information

Revenue

The vast majority of our revenue comes from ad valorem property taxes and special assessments. The District also receives revenue from gas wells; however, this revenue has decreased by approximately 50 percent because gas production has been reduced.

The annual revenue is approximately \$178,000. Property taxes amount to approximately \$88,000 and special assessment is about \$90,000 per year. The District has a fund balance of approximately \$313,000.

Finally, the District has entered into a contract for service with the State department of Water Resources to respond to any type of emergency on State owned lands on Sherman and Twitchell Islands. The annual revenue from this contract is approximately \$22,000.

Expenditures

The District revenue is allocated between operations and capital equipment per terms of the Contract between the City of Rio Vista and the Delta Fire Protection District.

Audit

The District's last financial audit was completed for the year ending June 30, 2013.

Status and Opportunities for Innovation and Shared Facilities

The Delta Fire Protection District contracts with the City of Rio Vista Fire Department. As a result it has minimal overhead and no paid administrative staff. The District has functionally consolidated with its services with an adjacent fire service provider.

Accountability for Community Service Needs

The District is governed by a three member Board of Directors, elected to office for two year terms, by Registered Voters living in district. The Board meets three times per year at the Rio Vista Fire Department, 350 Main Street Rio Vista, CA.

Public participation is welcomed at the meetings but few members of the public attend. The meeting place is accessible to the public as it is in the middle of the main town of the District and is in the evening after people can get home from work.

Summary of the City of Rio Vista Fire Department Operations

Fire Administration

Administration is responsible for effective human resource management and coordination of fire and emergency medical services. This is accomplished by planning for current and future needs and directing the resources of the Department to accomplish its goals and objectives. The goals and objectives are evaluated regularly to ensure that quality services are provided to the community. Fire Administration is also responsible for the issuing of burn permits, overall emergency incident data management, and compliance with the National Fire Incident Reporting System (NFIRS).

Fire Prevention

The Rio Vista Fire Department is committed to engaging in fire prevention activities that make Rio Vista a friendly - *and safe* - community in which to live, work and play. The fire department also believe that fire prevention is a shared responsibility with the community and it

strives to actively encourage citizens, community groups, and local businesses to join our prevention efforts.

Prevention: The act of keeping something from occurring; effectual hindrance.

Fire prevention is, first and foremost, about stopping fires from occurring. However, included in that term is the prevention of explosions, accidental release of hazardous materials, and other conditions hazardous to life, property, or public welfare.

The Rio Vista Fire Department Fire Prevention Program consists of three components; Education, Engineering and Enforcement. Together these three components are known as the **“Three E’s** of fire prevention.

Education

Members of the Department provided numerous educational programs and special events to a variety of audiences throughout the year. For example, young children benefit from learning the difference between “good” and “bad” fires, learning to crawl low in smoke, and practicing **“stop, drop, and roll.** The Department helps educate adults of all ages about the need for developing home exit plans and conducting home exit drills, the proper placement and maintenance of smoke alarms and carbon monoxide detectors and the use of portable fire extinguishers. Importantly, the fire department interjects education into its fire inspection program by taking the time to explain why a particular violation is hazardous and how it can be corrected. The Department believes that business owners and employees who have been educated about the **“whys”** of fire safety will be more vigilant about maintaining a fire safe place of business year around.

Engineering

The Fire Prevention Bureau conducts plan reviews of proposed construction projects, building remodels, and developments projects in the City and Delta Fire Protection District, including the review of fire and life safety systems and their intended use. Field inspections are conducted to ensure that newly-constructed buildings meet the latest local and state building and fire codes and that fire and life safety systems have been properly installed, helping to ensure the safety of those in the City and District.

Enforcement

Members of the Department inspect existing businesses and properties for fire code violations and educate owners, managers, and employees about the safe handling, use, and proper storage of hazardous materials per the California Fire Code and other state laws. The Department also conducts testing of fire and life safety systems, such as fire sprinkler and fire alarm systems, and conduct inspections of special events such as fairs, carnivals, and fireworks

displays.

Engine Company Inspection Program

One of the goals of the Rio Vista Fire Department's Fire & Life Safety inspection Program is to annually inspect all businesses, apartment buildings and other occupancies within the City of Rio Vista. Given that there are over 350 such occupancies to inspect every year, the Fire Chief has identified the need to share the inspection workload between the Fire Marshal and the engine companies. Beginning July 1, 2010, the Department officially initiated the formal engine company inspection program. All three of the engine companies have been trained and equipped to conduct inspections, focusing primarily on business offices, retail establishments, and schools.

Once each year, all commercial and business occupancies in the City should be contacted by either the Fire Marshal or one of the engine companies to schedule a fire & life safety inspection. During an inspection, trained personnel assist business owners and managers in identifying conditions that may be hazardous to life and/or property. The city fee schedule does include a fire inspection fee. The fee amount is based on the size of the occupancy being inspected, and ranges from \$48 to \$120. If a particular occupancy engages in an activity requiring a special fire code permit (for example, welding or storing hazardous materials), an additional permit fee will apply.

Fire Operations

General Information

The Rio Vista Fire Department is a 24/7 emergency services provider for all of Rio Vista and the Delta Fire Protection District, operating out of one fire station. The daily staffing minimum is 2 personnel, which includes 1 Fire Captain and 1 Firefighter Paramedic. Staffing is augmented with the utilization of Volunteer and Reserve Firefighters. The department operational components include, 2 Type 1 Engines, 1 Type 2 Engine, 1 Type 4 Engine, 1 95' Truck, 1 Light Duty Rescue, 1 Water Tender, 1 Command Vehicle, 1 Staff Car, and 1 Utility Pickup. The department contracts with the Solano County Sheriff's Department for dispatch services.

Fire Suppression

The department provides emergency response services for, but not limited to, structural fires, wild land fires, limited hazardous materials events, vehicle extrication, and technical rescue. The fire department receives and provides Automatic Aid to the City of Isleton, and River Delta Fire Protection District, and are participant in the Solano County Mutual Aid Agreement.

Emergency Medical Services

The department is a non-transporting Advanced Life Support Agency, providing a high level emergency medical service to the citizens of Rio Vista and the Delta Fire Protection District. The closest medical facilities are located in Antioch, Lodi and Fairfield, with distances ranging from 19 to 24 miles.

Training

The department's progressive training program insures that department personnel maintain their professional competencies relative to the skills and knowledge levels required of their respective classifications and positions within the department. The department has an established annual training calendar and provides department wide training on a bi-monthly basis. Personnel also participate in daily training sessions during their normal shift assignment.

Fire Volunteers/Reserves

The Rio Vista Fire Department uses Volunteer/Reserves to augment the on duty staff and are an essential member of the emergency response team. The department provides continual training in both fire and EMS and provides uniforms and all necessary personal protective equipment, (PPE). The Department is currently authorized to have a maximum of 30 personnel comprising the Volunteer/Reserves and the breakdown is 12 Volunteers and 18 Reserves. The Department accepts applications for both positions and hold interviews quarterly. If all of the positions are filled they establish a waiting list for those who have passed the initial interview process. All Volunteers/Reserves have a 1 year probation period and are required to complete the probationary training manual (Red Book) during that time. Upon completion of both of these milestones Volunteer/Reserves will be presented their firefighter badge.

Volunteer Firefighter Requirements

To be a volunteer you must live within 12 air miles of Rio Vista City Hall, be 18 years of age, possess a California Class C Driver's License; pass a life scan, and a physical exam. Volunteers are required to work one 12 hour shift a month, and attend 2 drills, which are held on the 2nd and 4th Mondays of the month. Volunteers are also required to attend a mini fire academy, which is scheduled for 6 Saturdays following the appointment.

Reserve Firefighter Requirement

To be considered for a Reserve Firefighter you must have completed a Firefighter 1 Academy, or be a Firefighter 1, possess a EMT-D certificate, be 18 years of age, possess a California Class C Driver License, pass a life scan and physical exam. Reserves are required to work 3 twenty four hour shifts a month, and attend 2 drills, which are held on the 2nd and 4th

Mondays of the month. Reserves are required to attend a mini fire academy, which is scheduled for 6 Saturdays following the appointment. There are no residency requirements to become a Reserve Firefighter. If you have an interest in applying for either of these positions you can obtain an application from the forms and downloads section on the city homepage or pick up an application at City Hall located at One Main Street in Rio Vista.

Applicants are notified of the next interview process. The department has a "Ride Along" program and encourages anyone who wants to know about the Volunteer/Reserves to call and make an appointment to take advantage of it.

Citizens Emergency Response Team

CERT training promotes a partnering effort between emergency services and the people they serve. The goal is for emergency personnel to train members of neighborhoods, community organizations, or workplaces in basic response skills. CERT members are then integrated into the emergency response capability for their area. If a disastrous event overwhelms or delays the community's professional response, CERT members can assist others by applying the basic response and organizational skills that they learned during training. These skills can help save and sustain lives following a disaster until help arrives. CERT skills also apply to daily emergencies.

CERT members maintain and refine their skills by participating in exercises and activities. They can attend supplemental training opportunities offered by the department and others that further their skills base. Finally, CERT members can volunteer for projects that improve community emergency preparedness.

CERT members learn to:

- Identify and anticipate hazards within their community
- Learn how to prepare themselves for a disaster
- Reduce fire hazards in the home and work place
- Extinguish small fires
- Assist emergency responders when necessary
- Conduct light search and rescue
- Develop safe techniques for debris removal and victim removal
- Set-up treatment areas and command center
- Apply basic medical techniques

Issues

The Delta Fire Protection District fire station is located on the west side of the Sacramento River. Therefore, the fire station and service area are separated by a draw bridge. The bridge is operated by Cal-Trans to allow ships and boats to navigate the Sacramento River. As needed, the bridge is raised to allow ships and boats to pass through. Consequently, response times may be increased if the bridge has been raised. Under these conditions, mutual aid may be required from fire protection districts located on the east side of the Sacramento River.

Analysis

Rural Fire Districts have many constraints because they have limited financial resources. Rural fire protection districts cover large areas with a relatively small population base. As a result, revenue growth is very limited.

Response times will be longer than urban and populated areas simply because of the distance from the event to the fire station can be many miles. However, rural fire districts provide mutual aid to surrounding districts and the closest equipment and man power will respond to an incidence. Generally, rural fire districts only provide Basic Life Support (BLS) and contract with medical and ambulance services from nearby districts that are so equipped. However, Delta fire Protection District has Advanced Life Support services provided by the Rio Vista Fire Department.

Rural fire districts also rely almost entirely on volunteer firefighters with minimal administrative support services. Each rural fire district volunteer program is based on community needs and priorities. Delta Fire Protection District utilizes both full time firefighters and volunteers. The volunteer firefighters obtain experience and training with minimal pay. This provides them the opportunity to apply for fulltime employment with other agencies. This type of program provides future recruitment opportunities. Without a volunteer program, rural fire districts would not be able to provide adequate services.

Rural fire districts have generally demonstrated that they are capable of providing adequate fire and emergency medical services even though they have minimal financial resources. Delta Fire Protection District has been able to augment its revenue through a special assessment; however, the assessment is used to fund basic services to this community.

RECEIVED

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SACRAMENTO LOCAL AGENCY
FORESTOR COMMISSION

DELTA FIRE PROTECTION DISTRICT

FINANCIAL STATEMENTS

JUNE 30, 2013

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DELTA FIRE PROTECTION DISTRICT

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*Larry Bain, CPA,
An Accounting Corporation
2148 Frascati Drive
El Dorado Hills, CA 95762*

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Delta Fire Protection District
Rio Vista, California

We have audited the accompanying financial statements of the governmental activities and fund information which comprise the basic financial statements of Delta Fire Protection District as of and for the fiscal year ended June 30, 2013, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our Responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and fund information of the Delta Fire Protection District as of June 30, 2013, and the changes in financial position, of those activities and funds for the fiscal year then ended in conformity with U.S. generally accepted accounting principles.

Other Matters

Required Supplementary Information

The Delta Fire Protection District has not presented the Management Discussion and Analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Other Information

We have also issued our report dated May 8, 2014 on our consideration of the District's internal control over financial reporting. That report should be read in conjunction with this report in considering our audit.

The required supplementary information other than MD&A, as listed in the table of contents, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Larry Bain, CPA
An Accounting Corporation



May 8, 2014

DELTA FIRE PROTECTION DISTRICT

STATEMENT OF NET POSITION
JUNE 30, 2013

	<u>Governmental Activities</u>
Assets	
Current assets	
Cash and investments	\$ 480,498
Due from other government	22,204
Taxes receivable	1,326
Interest receivable	894
Total current assets	<u>504,922</u>
Total Assets	<u>\$ 504,922</u>
Liabilities	
Current liabilities:	
Claims payable	\$ <u>191,204</u>
Total Liabilities	<u>191,204</u>
Net Position	
Restricted	44,521
Unrestricted	<u>269,197</u>
Total Net Position	<u>\$ 313,718</u>

Notes to the Financial Statements are an integral part of this statement

DELTA FIRE PROTECTION DISTRICT

**STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

	<u>Expenses</u>	<u>Program Revenues</u> Charges for Services	<u>Total</u>
Governmental Activities:			
Public safety-fire	\$ 253,787	\$ 77,076	\$ (176,711)
 Total Governmental Activities	 <u>\$ 253,787</u>	 <u>\$ 77,076</u>	 <u>\$ (176,711)</u>

General Revenues:

Taxes:	
Property tax, levied for general purposes	190,380
Investment income	3,480
Total general revenues	<u>193,860</u>
Change in net position	17,149
Net position - beginning	<u>296,569</u>
Net position - ending	<u>\$ 313,718</u>

Notes to the Financial Statements are an integral part of this statement

DELTA FIRE PROTECTION DISTRICT

GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2013

	<u>General Fund</u>
Assets	
Cash and investments	\$ 480,498
Due from other government	22,204
Taxes receivable	1,326
Interest receivable	894
Total Assets	<u>\$ 504,922</u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	<u>\$ 191,204</u>
Total Liabilities	<u>191,204</u>
Fund Balance	
Assigned for City of Rio Vista - capital outlay	44,521
Assigned for administrative expense	39,108
Unassigned	<u>230,089</u>
Total Fund Balance	<u>313,718</u>
Total Liabilities and Fund Balance	<u>\$ 504,922</u>

DELTA FIRE PROTECTION DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2013

Fund Balances of Governmental Funds \$ 313,718

Amounts reported for governmental activities in the Statement of Net Position are different because:

Deferred revenue is reported in the fund financial statements, but is recognized as revenue in the government-wide financial statements

Net position of governmental activities \$ 313,718

DELTA FIRE PROTECTION DISTRICT

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	<u>General Fund</u>
Revenues	
Property taxes	\$ 188,075
Intergovernmental revenues	2,305
Use of money and property	3,480
Charges for services	<u>100,330</u>
Total Revenues	<u>294,190</u>
Expenditures	
Current:	
Public safety-fire	<u>64,157</u>
Total Expenditures	<u>64,157</u>
Excess of Revenues Over Expenditures	<u>230,033</u>
Other Financing Uses	
Transfer to other government	<u>(189,630)</u>
Net Change in Fund Balance	40,403
Fund Balance, July 1, 2012	<u>273,315</u>
Fund Balance, June 30, 2013	<u>\$ 313,718</u>

Notes to the Financial Statements are an integral part of this statement

DELTA FIRE PROTECTION DISTRICT

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

Net Change in Fund Balances - Total Governmental Funds \$ 40,403

Amounts reported for governmental activities in the Statement of Activities
differs from the amounts reported in the Statement of Revenues, Expenditures
and Changes in Fund Balances because:

Changes in deferred revenue are not reported in the fund financial statements, but
are recognized as revenue in the government-wide financial statements (23,254)

Change in net position of governmental activities \$ 17,149

DELTA FIRE PROTECTION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

Note 1: Summary of Significant Accounting Policies

The Delta Fire Protection District was formed in 1947 for the purpose of providing fire protection to property within the District. The District acts and operates under, and is governed by, the statutory authority known as the Health and safety code, State of California, Division 12, Part 2.7, Fire Protection District Law of 1961.

The District's revenue is generated by levying taxes upon all taxable property within its boundaries for general purposes. The assessed valuation of the District is determined by the assessor of the County of Sacramento and the assessments are collected by the tax collector of the County. The District also collects a benefit assessment from properties within its boundaries.

The following is a summary of the more significant accounting policies:

A. Reporting Entity

The District has defined its reporting entity in accordance with accounting principles generally accepted in the United States of America, which provide guidance for determining which governmental activities, organizations, and functions should be included in the reporting entity. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The primary criterion for including a potential component unit within the reporting entity is the governing body's financial accountability. A primary governmental entity is financially accountable if it appoints a voting majority of a component unit's governing body and it is able to impose its will on the component unit, or if there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable if a component unit is fiscally dependent on the primary governmental entity regardless of whether the component unit has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board.

Based on the aforementioned oversight criteria, there are no component units in accordance with Governmental Accounting Standards Board.

B. Basis of Accounting

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned or, for property tax revenues, in the period for which levied. Expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Resources not available to finance expenditures and commitments of the current period are recognized as deferred revenue or as a reservation of fund balance. The District considers property taxes available if they are collected within sixty-days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt, as well as compensated absences and claims and judgments are recorded only when payment is due. General capital acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financing sources.

DELTA FIRE PROTECTION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013

Note 1: Summary of Significant Accounting Policies (Continued)

C. Non-Current Governmental Assets/Liabilities

GASB Statement 34 eliminates the presentation of account groups, but provides for these records to be maintained and incorporates the information into the Governmental Activities column in the government-wide statement of net position.

D. Basis of Presentation

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The District's resources are accounted for in these individual funds based on the purposes for which they are to be spent and the means by which spending activity is controlled. For financial reporting, these funds have been grouped into the fund type discussed below.

Governmental Fund Type

Governmental funds are used to account for the District's expendable financial resources and related liabilities (except those accounted for in proprietary and similar trust funds). The measurement focus is based upon determination of changes in financial position. The following is the District's governmental fund:

General Fund - This fund accounts for all the financial resources not required to be accounted for in another fund. This fund consists primarily of general government type activities.

E. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

F. Restricted Assets

Restricted assets are financial resources generated for a specific purpose such as construction of improvements and financing of debt obligations. These amounts are restricted, as their use is limited by applicable bond covenants or other external requirements.

G. Fund Equity

Reservations of fund balances in governmental funds are established to either (1) satisfy legal covenants that require a portion of fund balance to be segregated or (2) identify the portion of the fund balance that is not appropriate for future expenditures.

DELTA FIRE PROTECTION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2013

Note 1: Summary of Significant Accounting Policies (Continued)

H. Property Taxes

The District receives property taxes from the County of Sacramento, which has been assigned the responsibility for assessment, collections, and apportionment of property taxes for all taxing jurisdictions within the County. Secured property taxes are levied on January 1 for the following fiscal year and on which date it becomes a lien on real property. Secured property taxes are due in two installments on November 1 and February 1 and are delinquent after December 10 and April 10, respectively, for the secured roll. Based on a policy by the County called the Teeter Plan, 100% of the allocated taxes are transmitted by the County to the District, eliminating the need for an allowance for uncollectible. The County, in return, receives all penalties and interest. Property taxes on the unsecured roll are due on the January 1 lien date and become delinquent if unpaid by August 31. Property tax revenues are recognized in the fiscal year they are received.

I. Capital Assets

The capital assets of the District were transferred to the City of Rio Vista as part of the agreement for fire protection services between the City of Rio Vista and Delta Fire Protection District.

Note 2: Cash and Investments

The District maintains a cash holding account with the County of Sacramento Treasurer's office. The County maintains the cash of the District in a "pooled" cash fund for special districts. At June 30, 2013, the carrying amount of the District's cash held by the County as part of the external investment pool was \$480,498. California Government Code authorizes the Treasurer of the County to invest excess funds in the following list of eligible securities:

- a) Obligations of the U.S. Treasury, agencies and instrumentalities.
- b) Bankers acceptances eligible for purchase by the Federal Reserve System.
- c) Commercial paper with A-1 rating by Moody's Investors Service or a P-1 rating by Standard and Poor's Corporation.
- d) Repurchase agreements or reverse repurchase agreements.
- e) Medium-term notes with a five-year maximum maturity from corporations operating within the United States and rated in the top three rating categories by Moody's Investment Service and Standard and Poor's Corporation.
- f) Shares of beneficial interest issued by the diversified management companies (money market funds) investing in securities and obligations as outlined in a) through f) above. Certain security rankings and/or organizational requirements apply to this investment.

The District is a participant in the County of Sacramento Investment Pool (Pool) under the oversight of the Treasurer of the County of Sacramento, as required by California Government Code Section 27134. At June 30, 2013, the District's investments are presented at fair value in accordance with GASB No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools". However, the value of the pool shares in the County that may be withdrawn is determined on an amortized cost basis, which is different than the fair value of the District's portion in the pool.

DELTA FIRE PROTECTION DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2013

Note 3: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District's general liability, auto liability, property, D & O and E & O are included under the same policy covering Rio Vista Fire Department.

Note 4: Related Party Transaction

The District entered into an agreement with the City of Rio Vista whereby the City provides a variety of services within the District service area, such as maintaining the fire department, staffing emergency personnel, maintenance of building and equipment, accounting services and enforcing inspections and fire codes. In return for these services the District has agreed to pay the amount received by Delta Fire from Sacramento Auditor Controller attributable to Service Area A. The amount transferred to the City for fiscal year 2012-2013 was \$189,630. The District also spent \$50,521 to purchase capital assets that were transferred to the City of Rio Vista per an agreement between the District and the City on how the Benefit Assessment proceeds are allocated. The amount of unspent assessments assigned to the City of Rio Vista for future capital asset expenditures at June 30, 2013 was \$44,521. The Delta Fire Protection District operates under its own elected Board of Directors however; the City of Rio Vista exercises significant control over the operation of the District.

Note 5: Benefit Assessment District

On September 14, 1994, the District passed an ordinance to levy an assessment on properties within the District for the purpose of ongoing fire suppression services. The assessment revenue was \$78,126 during the 2012/13 fiscal year. The assessment is levied by the County of Sacramento and is distributed with the property taxes. The assessment roll is prepared by an outside engineering firm and approved by the District Board of Directors. Per an agreement dated October 16, 2008, the District and the City of Rio Vista agreed to allocate 75% of the assessment for the purchase of capital equipment necessary for fire suppression activities and 25% for District operational costs. The City is required to provide the District written authorization on how the 75% capital outlay portion will be spent.

Note 6: Revenue Limitations Imposed by California Proposition 218

Proposition 218 was approved by the voters in November 1996, regulates the District's ability to impose, increase, and extend taxes and assessments. Any new increase or extended taxes and assessments subject to the provisions of Proposition 218, requires voter approval before they can be implemented. Additionally, Proposition 218 provides that these taxes and assessments are subject to voter initiative and may be rescinded in the future years by the voters.

DELTA FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
Revenues				
Property taxes	\$ 165,000	\$ 165,000	\$ 188,075	\$ 23,075
Intergovernmental revenues			2,305	2,305
Use of money and property			3,480	3,480
Charges for services	<u>70,350</u>	<u>70,350</u>	<u>100,330</u>	<u>29,980</u>
Total Revenues	<u>235,350</u>	<u>235,350</u>	<u>294,190</u>	<u>58,840</u>
Expenditures				
Salaries and wages	1,000	1,000	400	600
Services and supplies	13,100	13,100	13,236	(136)
Contributions to other agency	<u>56,250</u>	<u>94,059</u>	<u>50,521</u>	<u>43,538</u>
Total Expenditures	<u>70,350</u>	<u>108,159</u>	<u>64,157</u>	<u>44,002</u>
Excess of Revenues Over Expenditures	<u>165,000</u>	<u>127,191</u>	<u>230,033</u>	<u>102,842</u>
Other Financing Uses				
Transfer to other governments	<u>(165,000)</u>	<u>(165,000)</u>	<u>(189,630)</u>	<u>(24,630)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (37,809)</u>	40,403	<u>\$ 78,212</u>
Fund Balance, July 1, 2012			<u>273,315</u>	
Fund Balance, June 30, 2013			<u>\$ 313,718</u>	

DELTA FIRE PROTECTION DISTRICT

**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2013**

Note 1: Budgets and Budgetary Accounting

As required by State law the District prepares and legally adopts a final operating budget. Public hearings were conducted on the proposed and final budget to review all appropriations and the sources of financing. The District approved the final 2012-2013 fiscal year budget on October 24, 2012.

The budget for the general fund is adopted on the modified accrual basis of accounting. The budget for the general fund is the only legally adopted budgets.

At the object level, actual expenditures cannot exceed budgeted appropriations. Management can transfer budgeted amounts between expenditure accounts within an object without the approval of the Board of Directors. Significant amendments and appropriation transfers between objects or funds must be approved by the Board of Directors. Appropriations lapse at fiscal year end.

The budgetary data presented in the accompanying financial statements includes all revisions approved by the Board of Directors.

Larry Bain, CPA,
An Accounting Corporation
2148 Frascati Drive
El Dorado Hills, CA 95762

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

To: Board of Directors
Delta Fire Protection District

We have audited the financial statements of Delta Fire Protection District as of and for the fiscal year ended June 30, 2013, and have issued our report thereon dated May 8, 2014. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Delta Fire Protection District's (District) internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. We consider findings 13-1, 13-2 and 13-3 in the following schedule of findings to be deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider finding 13-4 in the following schedule of findings to be a significant deficiency in the District's internal control:

Delta Fire Protection District's Response to Findings

The Delta Fire Protection District's separate written response to the significant deficiencies identified in our audit and any follow up for subsequent year corrections has not been subjected to the audit procedures applied in the audit of the financial statements and accordingly, we do not express an opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal controls over financial reporting and the result of that testing, and not to provide an opinion on the effectiveness of the District's internal control. This report is an integral part of an audit performed in accordance with auditing standards generally accepted in the United States of America in considering the District's internal control over financial reporting, accordingly this report is not suitable for any other purpose.

This report is intended solely for the information and use of the board of directors, management, Sacramento County Auditor Controllers Office and the Controller's Office of the State of California.



Larry Bain, CPA,
An Accounting Corporation

May 8, 2014

INTERNAL CONTROL FINDINGS

Deemed to be Significant Deficiency and Material Weakness

Finding 13-1

FS 13-1: On October 16th 2008 the District signed an amendment to the October 19, 1995 agreement with the City of Rio Vista whereby the District would set aside funds collected from the benefit assessment district. 25% of the funds were assigned to pay operational costs for Delta Fire Protection District and 75% is set aside for purchasing capital equipment for fire suppression that would directly benefit property owners within the benefit assessment district. The equipment purchases are to be approved by the City Manager of the City of Rio Vista. We noted capital expenditures made by the District that were not supported by written authorization from the City as required by the agreement.

The agreement also specifies that a separate interest bearing account will be established to deposit the City's 75% portion within 7 days after the funds are received by the District. According to the District record keeper the County of Sacramento will not establish the separate accounts on the District and Cities behalf. The District should therefore maintain a schedule of the net proceeds of the Cities portion of the benefit assessment and the purchases made against those proceeds.

Current year follow up: No change

Recommendation: We recommend the District prepare a schedule of capital expenditures made with the Cities 75% portion of the benefit assessment and have the City sign the list authorizing the expenditures. We also recommend obtaining signed authorization from the City of their capital asset requests prior to making purchases. The District should also establish a reserve fund balance to track the portion assigned for capital outlay. We also recommend the District maintain a schedule showing the 25% revenue for the operational portion of the benefit assessment and the expenditures made to offset the District portion.

FS 13-2: In 2012/13 we noted after the District transferred \$240,151 to the City of Rio Vista (including \$50,521 capital expenses paid from the benefit assessment proceeds) the District had a remaining unassigned fund balance of \$230,089. Per the original October 19, 1995 agreement all amounts received by Delta from the Sacramento Auditor-Controller attributable to Service Area A will be paid to the City of Rio Vista. Furthermore the agreement stipulates that the City will report all receipts and disbursements made with the Delta funds. The City has not reported receipts and disbursements made under this agreement. We have noted this finding in prior years.

We recommend the District consult with the City to determine why there is a balance remaining in the District account after the distributions and determine how those funds will be allocated. We also recommend the District hold the City of Rio Vista accountable for how the funds received in connection with this agreement are spent.

FS 13-3: The agreement between Delta Fire and the City of Rio Vista does not specify how the Department of Water Resources (DWR) annual payments of approximately \$20,000 will be allocated and used. The agreement between DWR and Delta Fire Protection District requires the District to be available 24 hours per day to respond to any type of emergency to State-owned lands on Sherman and Twitchell Islands. The DWR agreement also states that the District will respond with all necessary equipment and personnel trained in advanced fire fighting methods, advanced life support for paramedic services, and wild land interfacing. Emergency medical staff shall include Emergency Medical Technicians-D and Paramedic certified staff. The new DWR agreement covers the periods July 1, 2012 to June 30, 2016. We have noted this finding in prior years.

We recommend the District address this agreement with the City of Rio Vista to ensure that the provisions of the DWR agreement are being met by the City. We also recommend the DWR agreement be transferred from the District to the City of Rio Vista. The accumulated proceeds from the DWR agreement should also be reconciled and accounted for as either District or City proceeds.

FS 13-4: We noted the District had a lack of segregation of duties, as one person is capable of handling all aspects of processing transactions from beginning to end. A lack of segregation of duties increases the risk of potential errors or irregularities; however, due to a limited number of personnel an adequate segregation of duties is not possible without incurring additional costs. We have also noted this comment in previous audit



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JUL 23 2014

AGREEMENT
FOR CONTRACTUAL FIRE PROTECTION SERVICES SACRAMENTO LOCAL AGENCY
BETWEEN THE CITY OF RIO VISTA
AND
DELTA RURAL FIRE PROTECTION DISTRICT
FOR THE PROVISION OF FIRE SERVICE TO AREA "A"
FORMATION COMMISSION

1. Parties. This Agreement is entered into by and between the Delta Rural Fire Protection District, hereinafter referred to as "Delta", and the City of Rio Vista hereinafter referred to as "Rio Vista".
2. Authorization. Rio Vista is a municipal corporation organized and existing under the laws of the State of California. Rio Vista operates a municipal fire department and is empowered to do so by Government Code section 38600 and 38611. Delta is a rural fire protection district organized and existing under the laws of the State of California. Rio Vista and Delta are authorized by State law to enter into this agreement, pursuant to Government Code sections 6500 et seq.
3. Joint Exercise of Powers. Rio Vista and Delta agree to exercise jointly the powers afforded them in a manner hereinafter set forth, subject to the terms of this agreement.
4. Fire Protection and Emergency Service. Rio Vista shall maintain a fire department which is staffed and equipped to provide fire protection, emergency medical service, rescue service and other related services in Delta District Service Area A (defined in Exhibit "A" attached hereto and incorporated by reference) to the same extent as such services are provided in Rio Vista.
5. Related services. Rio Vista shall provide the following related services within Delta Service A when and where appropriate:
 - a. Review building plans for all commercial, industrial, public assembly and multi-family structures for compliance with all applicable fire regulations, fire codes and ordinances;
 - b. Perform fire code enforcement inspections of commercial and industrial structures and conduct fire prevention programs;
 - c. Investigate causes of fires; and
 - d. Provide limited inspections of existing rural water systems and maintain records of same as may be required by the Insurance Services Office.

1008 83 The scope of these described related services is limited in that Rio Vista shall not be required by this agreement to duplicate those efforts or services being provided by other governmental agencies. Nor shall Rio Vista be required to provide any services which are required by law to be provided by any other governmental agency at any time during the term of this agreement.

6. Consideration. For each full year that this agreement is in effect, Delta shall pay to Rio Vista that sum equal to the amount received by Delta from the Sacramento County Auditor-Controller for that fiscal year attributable to Service Area A. The annual payment shall be made in two installments. The semiannual payment amounts shall be determined prior to December 1 and May 1 of each year and the bill shall be sent to Delta on or before December 1 and May 1. Payments to the City of Rio Vista shall be due on or before January 1 and June 1 of each year; provided, however, that the payment shall not be required until Delta receives its tax revenues. If payment is not made to the City by the appropriate due date, for any reason other than non-receipt of tax revenues, the amount due and owing shall accrue interest at the rate of eight percent (8%) per annum until paid.

7. Termination for Non-Payment. City shall, in its sole discretion, have the right to terminate this agreement upon ninety (90) days written notice to Delta if Delta fails to pay any payment plus interest thereon in full to City by the date due.

In the event of such termination, Delta shall pay the City for services under this agreement an amount that bears the same ratio to the total annual payment due as the number of days of service provided bears to the fiscal year, plus interest thereon.

8. Manner of Service. the Rio Vista Fire Chief, or his designate, shall have authority and responsibility to prescribe the manner and method of providing the services delineated in this agreement and shall file an official bond in an amount to be fixed by Delta and Rio Vista. Rio Vista hereby assumes full administrative and tactical control of the fire fighting resources of Rio Vista and Delta in Delta Fire Service Area A.

9. Annual Report. The Rio Vista Fire Chief shall provide regular annual reports to the Delta Board of Directors concerning operations within the Delta District. Rio Vista shall, through its City Manager or Fire Chief, or both, meet with the Delta Board of Directors at the request of said Board, to discuss matters pertaining to the operation of fire protection, life support and related services within Delta Fire Service Area A.

10. Accountability. Rio Vista shall be held strictly

accountable for all funds received in connection with this agreement and report all receipts and disbursements made.

11. Term. It is the intent of Rio Vista and Delta that this agreement be in effect for a term sufficient to facilitate long-term fire protection planning. This agreement shall commence on January 1, 1996 and shall be in effect for twenty (20) years unless either party sooner terminates this agreement by giving one (1) year advance written notice thereof to the other party. At the expiration of the twenty (20) year term, each party shall review and approve, or amend and approve, or disapprove renewal of this agreement. If this agreement is renewed, it shall be for a mutually agreed upon term. If this agreement is terminated by advance written notice or by non-renewal after completion of its term, any surplus money on hand shall be returned in proportion to the contributions made.

12. Successors. This agreement is binding upon all successors or assigns of Rio Vista and Delta.

13. Transfer of Assets. In accordance with California Health and Safety Code Section 13954, Delta agrees to transfer to Rio Vista ownership of the Delta assets listed on Exhibit "B" attached hereto and made a part of this agreement. Delta and Rio Vista agree that said assets are of questionable value, since continued maintenance is necessary for their continued use as firefighting assets. Delta therefore transfers said assets to Rio Vista for One Dollar (\$1.00). Said transfer of assets shall take effect immediately upon execution of this agreement. Upon such execution, Delta shall have no further proprietary interest in said assets. They shall be and shall remain the sole property of Rio Vista, notwithstanding the subsequent termination or modification of this agreement.

IN WITNESS WHEREOF, each party has executed this Agreement by its duly authorized officers, this 19 day of October, 1995.

DELTA FIRE PROTECTION DISTRICT

By: Marion Peck
Marion Peck, Board Director

CITY OF RIO VISTA

By: Jerry Rubier
Jerry Rubier, Mayor

ATTEST:

By: Anita Reineke
Anita Reineke, CMC, City Clerk

File

RESOLUTION NO. 95-51

RESOLUTION APPROVING AGREEMENT BETWEEN
CITY AND DELTA FIRE DISTRICT FOR FIRE SERVICES

BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF RIO VISTA that said Council approves of the agreement with DELTA RURAL FIRE PROTECTION DISTRICT for the provisions of certain services in Delta Service Area A. A copy of said agreement Entitled AGREEMENT FOR CONTRACTURAL FIRE PROTECTION SERVICES BETWEEN THE CITY OF RIO VISTA AND DELTA RURAL FIRE PROTECTION DISTRICT FOR THE PROVISION OF FIRE SERVICE TO AREA "A " is on file in the Office of the City Clerk and is hereby referred to for further particulars.

BE IT FURTHER RESOLVED that the Mayor is hereby authorized and directed to execute said agreement on behalf of the City, as well as any other documents which may be necessary in order to effectuate the same.

I, ANITA REINEKE, CITY CLERK OF THE CITY OF RIO VISTA, and ex-officio Clerk of the City Council of said City, do hereby certify the above and foregoing to be a full, true, and correct copy of a Resolution of said City Council which was regularly introduced, passed and adopted by said City Council at a regular meeting thereof, by the following vote:

AYES: COUNCILMEMBERS Brown, Madere, Harris, Bidou, Rubier

NOES: COUNCILMEMBERS None

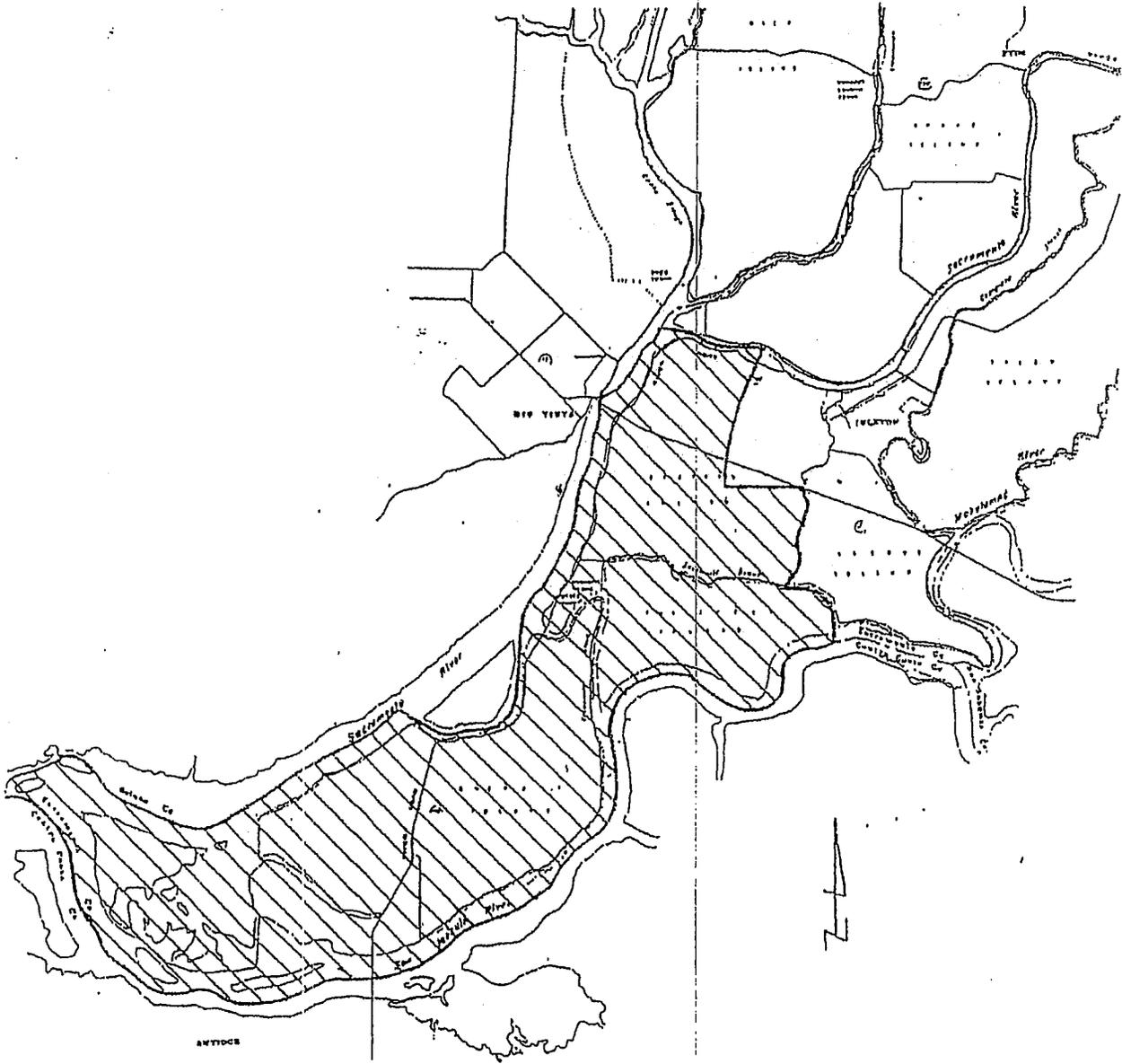
ABSENT: COUNCILMEMBERS None

WITNESS my hand and seal of said City this 19 day of October, 1995.

 COPY

Anita Reineke
ANITA REINEKE, GMC, CITY CLERK

EXHIBIT "A"



LEGEND



DELTA DISTRICT SERVICE AREA "A"

EXHIBIT "B"

1 - 22x40 Metal Bldg., also known as Delta Station #1, located on City of Rio Vista property at the Main Street Fire Station

1 - Chevrolet C65 Water Tender, Serial # CME668V169504, including MISC FIREFIGHTING EQUIPMENT located thereon

1 - 1985 DODGE 4X4, Serial # 1BGMW2418G507691, including MISC FIREFIGHTING EQUIPMENT located thereon

1 - HONDA MODEL # WB30T DITCH PUMP

1/3 Interest in 1983 FORD RESCUE VEHICLE Serial # 1FDJF37Z2BRA11777

1/3 Interest in 1990 FMC PUMPER, Serial # 457AT9L07LC002695, including MISC FIREFIGHTING EQUIPMENT located thereon

1 - HOLMATRO Power Unit Model 20, Serial # 9514070

Misc 1 1/2" & 2 1/2" Firefighting Hose & Nozzles

MISC FIREFIGHTING HAND TOOLS and other items of personal property.

**FIRST AMENDMENT TO AGREEMENT
FOR CONTRACTUAL FIRE PROTECTION SERVICES BETWEEN THE
CITY OF RIO VISTA AND DELTA FIRE DISTRICT FOR THE
PROVISION OF FIRE SERVICE TO AREA "A"**

This First Amendment to the Agreement entered into on October 19, 1995, by and between the City of Rio Vista ("City") and Delta Fire District ("Delta"), hereinafter collectively referred to as "the parties," is made and entered into on this 16th day of October, 2008 ("Amendment").

RECITALS

WHEREAS, the City entered into an agreement with Delta on October 19, 1995, wherein the City agreed to perform certain fire protection and related services in Delta District Service Area A ("Agreement"); and

WHEREAS, the parties desire to enter into this Amendment to the Agreement to provide for additional consideration payable to the City, specify terms and conditions of use of that consideration, and to set forth payment terms; and

WHEREAS, Delta on September 21, 1994, adopted Ordinance No. 002-94 ("Ordinance") levying an assessment for fire suppression services pursuant to Government Code section 50078; and

WHEREAS, Delta, pursuant to the Ordinance, currently receives an assessment collected from taxpayers by the County of Sacramento for the purpose of furnishing, operating, and maintaining fire suppression expenses necessary for the adequate provision of fire suppression services; and

WHEREAS, the City is not currently receiving any portion of the assessment from Delta even though, pursuant to the Agreement, the City provides fire protection, emergency, and related services to Delta District Service A; and

WHEREAS, the parties agree that the City is entitled to receive and utilize a portion of the assessment collected by Delta.

NOW THEREFORE, in consideration of their mutual promises made herein, and subject to the terms, conditions, and provisions hereof, the parties hereby agree as follows:

AGREEMENT

1. Recitals. The parties agree that the aforementioned recitals are true and correct and incorporated herein by reference.
2. Definitions.
 - a. "Assessment" refers to that portion of the assessment received by Delta from the County of Sacramento, as authorized by the Ordinance that is attributable to Delta Fire Service Area "A";
 - b. "Agreement" means the original agreement entered into on October 19, 1995 by and between the City and Delta, wherein the City agreed to perform certain fire protection and related services in Delta District Service Area A;
 - c. "Amendment" means this First Amendment to the aforementioned original Agreement.
3. Additional Consideration and Apportionment of Assessment. The parties agree to apportion the assessment as follows: The City shall be entitled to seventy-five percent (75%) of the proceeds of the assessment collected, and Delta shall be entitled to the remaining twenty-five percent (25%) of the assessment. In the event the Agreement, as amended by this Amendment, is terminated prior to the end of a fiscal year, the City shall nevertheless be entitled to collect its seventy-five percent (75%) share as of the termination date.
4. Distribution and Use of Assessment. The parties agree that the assessment collected by and distributed to the parties shall be used only as specified herein. Delta agrees that its twenty-five percent (25%) share shall be used for its operational costs, including but not limited to attorneys' fees, supplies, and auditing costs. City agrees that its seventy-five percent (75%) share shall be used for the purchase of capital equipment necessary for fire suppression activities, including but not limited to vehicles, hoses, ventilation systems, and Self Contained Breathing Apparatus equipment (SCBA's). Fees can also be used for training and other special projects with prior approval of the City Manager. Each party shall determine, in its discretion, how its respective share(s) shall be utilized, so long as each party uses its funds in a manner that is consistent with this paragraph.
5. Separate Account. Delta agrees that as proceeds of the assessment are accumulated and received by Delta from the County of Sacramento, Delta shall deposit the City's seventy-five percent (75%) share in a separate interest-bearing bank account ("City's account"). Delta shall deposit the City's portion no later than seven (7) days from the date the proceeds of the assessment are received by Delta. Delta shall not commingle any other funds in City's account.

Delta shall not for any reason make withdrawals from City's account without receiving prior written authorization from the City or as otherwise provided in the Agreement, as modified by this Amendment. All interest earned on the City's account shall be maintained in City's account.

6. Distribution of Assessment. Unless otherwise provided in the Agreement, as modified by this Amendment, upon written request by the City, Delta agrees to pay the City the entire balance of the City's account, as established pursuant to paragraph 5 above. Delta shall submit payment to the City no later than the close of business on the fifteenth (15th) day following Delta's receipt of the City's written request.
7. Termination of Agreement. Either party may terminate the Agreement by giving three (3) years advance written notice thereof to the other party, as modified by this Amendment, pursuant to the requirements set forth in paragraph 11 of the Agreement; and the City may terminate the Agreement, as modified by this Amendment, pursuant to paragraph 7 of the Agreement. Upon mutual agreement by both parties, the three (3) year notice period may be reduced or waived. Upon termination of the Agreement, as modified by this Amendment, by either party, Delta agrees to pay the City the entire balance of the City's account. Delta also agrees to submit payment to the City no later than close of business on the fifteenth (15th) day following the effective date of the termination of the Agreement, as modified by this Amendment.
8. Accounting. Upon written request by the City, Delta shall provide within five (5) business days a written accounting of the total amount(s) of the assessment received for the applicable fiscal year and the total amount(s) paid to the City.
9. Entire Agreement. The original Agreement, exhibits attached thereto, and this Amendment constitute the entire agreement between the parties and may not be modified or amended except by a written document signed by the party against whom enforcement is sought. Unless otherwise specified in this Amendment, all other terms and conditions specified in the Agreement remain in full force and effect.
10. Counterparts. This Amendment may be signed in more than one counterpart, in which case each counterpart shall constitute an original of this Amendment.
11. Governing Law and Litigation. Any dispute concerning the Agreement, as modified by this Amendment, shall be governed by California law. The prevailing party in any litigation, arbitration, or mediation relating to the Agreement, as modified by this Amendment, shall be entitled to recover its reasonable attorneys' fees and costs from the other party for all matters, including but not limited to appeals. The proper venue for any litigation involving the Agreement, as modified by this Amendment, shall be Solano County, California. Additionally, if either party chooses to terminate the contract (2016), parties must provide three (3) year advance written notice to the other party and that upon mutual agreement by both parties, the notice period can be waived or reduced.

[Remainder of page intentionally left blank.]

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that this is crucial for ensuring transparency and accountability in the organization's operations.

2. The second part of the document outlines the various methods and tools used to collect and analyze data. It highlights the need for consistent and reliable data collection processes to support informed decision-making.

3. The third part of the document focuses on the role of technology in modern data management. It discusses how advanced software solutions can streamline data collection, storage, and analysis, leading to more efficient and accurate results.

4. The fourth part of the document addresses the challenges associated with data management, such as data quality, security, and privacy. It provides strategies to mitigate these risks and ensure the integrity and confidentiality of the organization's data.

5. The fifth part of the document concludes by summarizing the key findings and recommendations. It stresses the importance of ongoing monitoring and evaluation to ensure that the data management processes remain effective and aligned with the organization's goals.

6. The sixth part of the document provides a detailed overview of the data management framework. It includes a description of the data sources, the data collection methods, and the data analysis techniques used throughout the study.

7. The seventh part of the document presents the results of the data analysis. It includes a series of tables and charts that illustrate the key findings and trends identified in the data.

8. The eighth part of the document discusses the implications of the findings for the organization's operations. It highlights the areas where the data has provided valuable insights and identifies the next steps for improvement.

9. The ninth part of the document provides a list of references and sources used in the study. It includes a mix of academic journals, industry reports, and other relevant publications.

10. The tenth part of the document is a concluding statement that reiterates the main points of the report and expresses the author's appreciation for the support and assistance provided throughout the project.

11. The eleventh part of the document is a list of appendices that provide additional information and data related to the study. These include raw data, detailed calculations, and other supporting documents.

12. The twelfth part of the document is a list of abbreviations and acronyms used throughout the report. This helps to ensure clarity and consistency in the use of terminology.

13. The thirteenth part of the document is a list of figures and tables that are referenced in the text. This provides a clear link between the text and the corresponding data visualizations.

14. The fourteenth part of the document is a list of footnotes that provide additional context and information for the reader. These include references to related work and clarifications of specific points.

15. The fifteenth part of the document is a list of references that provide a comprehensive overview of the literature and sources used in the study. This helps to establish the credibility and context of the research.

16. The sixteenth part of the document is a list of acknowledgments that express the author's gratitude to the individuals and organizations that provided support and assistance during the project.

17. The seventeenth part of the document is a list of contact information for the author and other key personnel involved in the study. This allows the reader to reach out for more information or to provide feedback.

18. The eighteenth part of the document is a list of permissions and approvals that have been obtained for the use of the data and other materials in the report. This ensures that all necessary legal and ethical requirements have been met.

19. The nineteenth part of the document is a list of other relevant documents and reports that are related to the study. This provides a broader context for the research and highlights its contribution to the field.

20. The twentieth part of the document is a list of other relevant documents and reports that are related to the study. This provides a broader context for the research and highlights its contribution to the field.

12. No Assignment or Delegation Without Written Consent. The Agreement, as modified by this Amendment, may not be assigned or delegated by either party without the prior written consent of the other party.

IN WITNESS WHEREOF, the parties have signed this Amendment to the Agreement as of the day and year first above written.

CITY OF RIO VISTA

By: _____

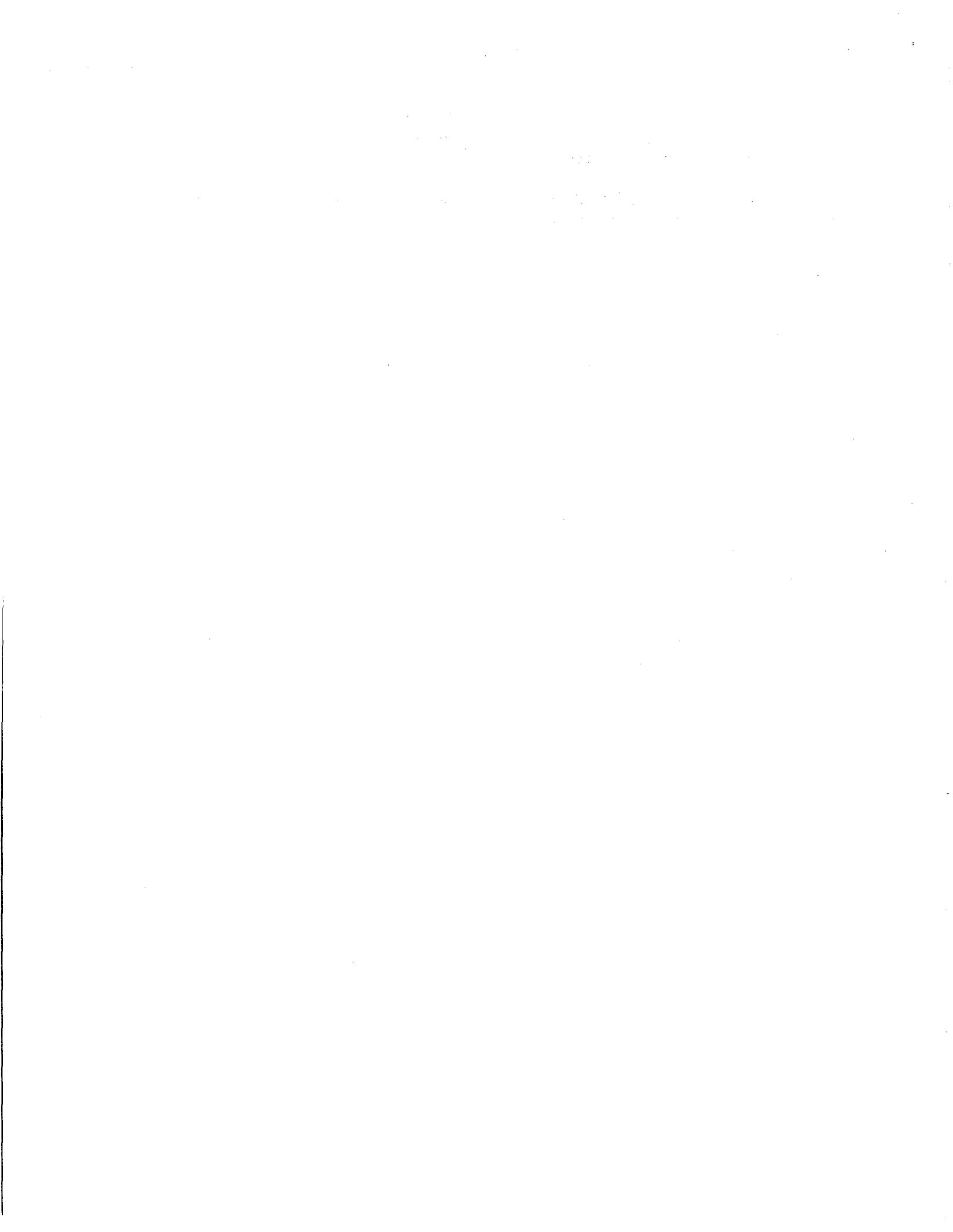
Hector De La Rosa, City Manager

Approved as to form:

City Attorney

DELTA FIRE DISTRICT

By: _____



DEPARTMENT OF WATER RESOURCES

1416 NINTH STREET, P.O. BOX 942836
SACRAMENTO, CA 94236-0001
(916) 653-5791



August 30, 2012

RECEIVED

JUL 23 2014

SACRAMENTO LOCAL AGENCY
FORMATION COMMISSION

Delta Fire Protection District
350 Main Street
Rio Vista, California 94571

Attention: Rudy Diaz
Director

DWR Agreement Number: 4600009755

Dear Mr Diaz:

Enclosed for your records is one fully executed copy of subject agreement mentioned above. To ensure prompt payment of your billing, please reference the contract number identified above when submitting invoices.

Inquiries concerning the services to be performed under this agreement should be referred to Juan Mercado at (916) 653-5620.

Sincerely,

A handwritten signature in cursive script that reads "Stacey Cunningham".

Stacey Cunningham
Contract Specialist
Contract Services Office
(916) 653-6097

Enclosure

STATE OF CALIFORNIA
STANDARD AGREEMENT

STD 213 (Rev 06/03)

AGREEMENT NUMBER 4600009755.
REGISTRATION NUMBER EP 1239223

- This Agreement is entered into between the State Agency and the Contractor named below:

STATE AGENCY'S NAME	
Department of Water Resources	
CONTRACTOR'S NAME	
Delta Fire Protection District	
- The term of this Agreement is: July 1, 2012 through June 30, 2016
 This Agreement shall not become effective until approved by the Department of General Services
- The maximum amount of this Agreement is: \$94,287.14
 Ninety four thousand two hundred eighty seven dollars and fourteen cents.
- The parties agree to comply with the terms and conditions of the following exhibits which are by this reference made a part of the Agreement.

Exhibit A – Scope of Work	1 pages
Exhibit B – Budget Detail and Payment Provisions Public Entities (Rev. 8/11)	1 page
Attachment 1 – Cost Sheet	1 page
Exhibit C* – General Terms and Conditions	GTC 610
Exhibit D – Special Terms and Conditions for Department of Water Resources (Local Public Entities – Payables), DWR 9546 (Rev. 12/10)	3 pages
Attachment 1 – Recycled-Content Certification, DWR 9557 (Rev. 1/09)	2 pages

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.

CONTRACTOR		California Department of General Services Use Only <div style="border: 1px solid black; padding: 5px; text-align: center;"> APPROVED AUG 16 2012 DEPT OF GENERAL SERVICES </div>
CONTRACTOR'S NAME (if other than an individual, state whether a corporation, partnership, etc.) Delta Fire Protection District		
BY (Authorized Signature) 	DATE SIGNED (Do not type) 7-15-12	
PRINTED NAME AND TITLE OF PERSON SIGNING Rudy Diaz, Director, Delta Fire Protection District		
ADDRESS 350 Main Street Rio Vista, California 94571		
STATE OF CALIFORNIA		
AGENCY NAME Department of Water Resources		
BY (Authorized Signature) 	DATE SIGNED (Do not type) 8/9/12	
PRINTED NAME AND TITLE OF PERSON SIGNING Richard Sanchez, Chief, Division of Engineering		Approved by legal counsel and attorney: Asst. Chief Counsel, DWR
ADDRESS 1416 Ninth Street, Room 406-8 Sacramento, California 95814		

**EXHIBIT A
SCOPE OF WORK**

- A. Delta Fire Protection District shall be available 24-hours per day to respond to any type of emergency to State-owned lands on Sherman and Twitchell Islands, including but not limited to fire suppression services involving vehicular, vegetal, and structural fires; fires involving hazardous materials; and emergencies due to flooding.
- B. Delta Fire Protection District shall respond with all necessary equipment and personnel trained in advanced firefighting methods, advanced life support for paramedic services, and wild land interfacing. Emergency medical staff shall include Emergency Medical Technicians-D and Paramedic certified staff.
- C. The Contract Managers during the term of this agreement will be:

Department of Water Resources

Name: Richard Sanchez
Phone: (916) 653-3927
Fax: (916) 653-2467
E-Mail: richs@water.ca.gov

Delta Fire Protection District

Name: Rudy Diaz
Phone: (707) 580-3157
Fax:
E-Mail: deltafiredist@yahoo.com

DOE's Contract Manager for all administrative purposes for this contract is Juan Mercado at (916) 653-5620 or jmercado@water.ca.gov. Contract Managers may be changed by written notice to the other party.

**EXHIBIT B
BUDGET DETAIL AND PAYMENT PROVISIONS
PUBLIC ENTITIES**

A. INVOICING AND PAYMENT

Contractor shall submit three copies of the invoice to the State only after receiving written notice of satisfactory completion or acceptance of work by the DWR Contract Manager. **The State will not accept an invoice for work that has not been approved and will return the invoice as a disputed invoice to the Contractor.**

Invoices shall be submitted no more often than quarterly, in arrears, bearing the contract number.

Contractor must submit three copies of each invoice to the following address in order to expedite approval and payment:

DWR Accounting Office
Contracts Payable Unit
P.O. Box 942836
Sacramento, California 94236-0001

Undisputed invoices shall be paid within 45 days of the date received by the DWR Accounting Office.

B. BUDGET CONTINGENCY CLAUSE

It is mutually agreed that if the Budget Act of the current year and/or any subsequent years covered under this Agreement does not appropriate sufficient funds for the program, this Agreement shall be of no further force and effect. In this event, the State shall have no liability to pay any funds whatsoever to Contractor or to furnish any other considerations under this Agreement and Contractor shall not be obligated to perform any provisions of this Agreement.

If funding for any fiscal year is reduced or deleted by the Budget Act for purposes of this program, the State shall have the option to either: cancel this Agreement with no liability occurring to the State, or offer an Agreement Amendment to Contractor to reflect the reduced amount.

**EXHIBIT B
ATTACHMENT 1**

COST SHEET

The total amount of this contract shall not exceed \$94,287.14. Payments shall be paid quarterly in arrears. Total quarterly and annual payments are as follows:

<u>Fiscal Year</u>	<u>Quarterly Payment</u>	<u>Annual Payment</u>
2012/2013	\$5,550.92	\$22,203.67
2013/2014	\$5,772.96	\$23,091.82
2014/2015	\$6,003.88	\$24,015.51
2015/2016	\$6,244.03	\$24,976.14

pd 8-5-13

Please note that minor differences between quarterly and annual payments are due to rounding.

**EXHIBIT D--Special Terms and Conditions for
Department of Water Resources
(Local Public Entities - Payables)**

1. **RESOLUTION OF DISPUTES:** In the event of a dispute, Contractor shall file a "Notice of Dispute" with the Director or the Director's Designee within ten (10) days of discovery of the problem. The State and Contractor shall then attempt to negotiate a resolution of such claim and, if appropriate, process an amendment to implement the terms of any such resolution. If the State and Contractor are unable to resolve the dispute, the decision of the Director or the Director's Designee shall be final, unless appealed to a court of competent jurisdiction.

In the event of a dispute, the language contained within this agreement shall prevail over any other language including that of the bid proposal.

2. **PAYMENT RETENTION CLAUSE:** Ten percent of any progress payments that may be provided for under this contract shall be withheld per Public Contract Code Section 10346 pending satisfactory completion of all services under the contract.
3. **RENEWAL OF CCC:** Contractor shall renew the Contractor Certification Clauses or successor documents every (3) years or as changes occur, whichever occurs sooner.
4. **AGENCY LIABILITY:** The Contractor warrants by execution of this Agreement, that no person or selling agency has been employed or retained to solicit or secure this Agreement upon agreement or understanding for a commission, percentage, brokerage, or contingent fee, excepting bona fide employees or bona fide established commercial or selling agencies maintained by the Contractor for the purpose of securing business. For breach or violation of this warranty, the State shall, in addition to other remedies provided by law, have the right to annul this Agreement without liability, paying only for the value of the work actually performed, or otherwise recover the full amount of such commission, percentage, brokerage, or contingent fee.
5. **POTENTIAL SUBCONTRACTORS:** Nothing contained in this Agreement or otherwise shall create any contractual relation between the State and any subcontractors, and no subcontract shall relieve the Contractor of its responsibilities and obligations hereunder. The Contractor agrees to be as fully responsible to the State for the acts and omissions of its subcontractors and of persons either directly or indirectly employed by any of them as it is for the acts and omissions of persons directly employed by the Contractor. The Contractor's obligation to pay its subcontractors is an independent obligation from the State's obligation to make payments to the Contractor. As a result, the State shall have no obligation to pay or enforce the payment of any moneys to any subcontractor.
6. **SUBCONTRACTING:** "Should it be necessary to subcontract for supplemental services or specialists, the Contractor shall obtain prior written consent from DWR. If the subcontracts total more than \$50,000 or 25% of the total contract, whichever is less, then the Contractor must certify that the subcontractor has been selected by the Contractor pursuant to a bidding process requiring at least three bids from responsible bidders or pursuant to the procedures set forth in Government Code Section 4525 et seq., as applicable. If Contractor is unable to obtain three competitive bids or three Statement of Qualifications, Contractor shall submit a written explanation to DWR. DWR will then decide whether to seek authorization to allow Contractor to proceed with the proposed subcontract. Contractors shall assure that all administrative fees for subcontracts are reasonable considering the services being provided and the oversight required. Contractor shall only pay overhead charges on the first \$25,000 for each subcontract."

7. **COMPUTER SOFTWARE:** For contracts in which software usage is an essential element of performance under this Agreement, the Contractor certifies that it has appropriate systems and controls in place to ensure that state funds will not be used in the performance of this contract for the acquisition, operation or maintenance of computer software in violation of copyright laws.
8. **REPORT OF RECYCLED CONTENT CERTIFICATION:** In accordance with Public Contract Code Sections 12200-12217, et seq. and 12153-12156, et seq. the contractor must complete and return the form DWR 9557, Recycled Content Certification, for each required products to the Department at the conclusion of the services specified in this contract. Form DWR 9557 is attached to this Exhibit and made a part of this contract by this reference.
9. **REIMBURSEMENT CLAUSE:** If applicable, travel and per diem expenses to be reimbursed under this contract shall be at the same rates the State provides for unrepresented employees in accordance with the provisions of Title 2, Chapter 3, of the California Code of Regulations. Contractor's designated headquarters for the purpose of computing such expenses shall be:
10. **TERMINATION CLAUSE:** The State may terminate this contract without cause upon 30 days advance written notice. The Contractor shall be reimbursed for all reasonable expenses incurred up to the date of termination.
11. **CONTRACTOR COOPERATION DURING INVESTIGATION:** Contractor agrees to cooperate fully in any investigation conducted by or for DWR regarding unsatisfactory work or allegedly unlawful conduct by DWR employees or DWR contractors. The word "cooperate" includes but is not limited to, in a timely manner, making Contractor staff available for interview and Contractor records and documents available for review.
12. **CONFLICT OF INTEREST:**
 - a. **Current and Former State Employees:** Contractor should be aware of the following provisions regarding current or former state employees. If Contractor has any questions on the status of any person rendering services or involved with the Agreement, the awarding agency must be contacted immediately for clarification.
 - (1) **Current State Employees:** (PCC §10410)
 - (a) No officer or employee shall engage in any employment, activity or enterprise from which the officer or employee receives compensation or has a financial interest and which is sponsored or funded by any state agency, unless the employment, activity or enterprise is required as a condition of regular state employment.
 - (b) No officer or employee shall contract on his or her own behalf as an independent contractor with any state agency to provide goods or services.
 - (2) **Former State Employees:** (PCC §10411)
 - (a) For the two-year period from the date he or she left state employment, no former state officer or employee may enter into a contract in which he or she engaged in any of the negotiations, transactions, planning, arrangements or any part of the decision-making process relevant to the contract while employed in any capacity by any state agency.
 - (b) For the twelve-month period from the date he or she left state employment, no former state officer or employee may enter into a contract with any state agency if he or she was employed by that state agency in a policy-making position in the same general subject area as the proposed contract within the 12-month period prior to his or her leaving state service.

b. Penalty for Violation:

- (a) If the Contractor violates any provisions of above paragraphs, such action by Contractor shall render this Agreement void. (PCC §10420)

c. Members of Boards and Commissions:

- (a) Members of boards and commissions are exempt from this section if they do not receive payment other than payment of each meeting of the board or commission, payment for preparatory time and payment for per diem. (PCC §10430 (e))

d. Representational Conflicts of Interest:

The Contractor must disclose to the DWR Program Manager any activities by contractor or subcontractor personnel involving representation of parties, or provision of consultation services to parties, who are adversarial to DWR. DWR may immediately terminate this contract if the contractor fails to disclose the information required by this section. DWR may immediately terminate this contract if any conflicts of interest cannot be reconciled with the performance of services under this contract.

e. Financial Interest in Contracts:

Contractor should also be aware of the following provisions of Government Code §1090:

"Members of the Legislature, state, county district, judicial district, and city officers or employees shall not be financially interested in any contract made by them in their official capacity, or by any body or board of which they are members. Nor shall state, county, district, judicial district, and city officers or employees be purchasers at any sale or vendors at any purchase made by them in their official capacity."

f. Prohibition for Consulting Services Contracts:

For consulting services contracts (see PCC §10335.5), the Contractor and any subcontractors (except for subcontractors who provide services amounting to 10 percent or less of the contract price) may not submit a bid/SOQ, or be awarded a contract, for the provision of services, procurement of goods or supplies or any other related action which is required, suggested, or otherwise deemed appropriate in the end product of such a consulting services contract (see PCC §10365.5).

1. Postconsumer material comes from products that were bought by consumers, used, then recycled. For example: a newspaper that has been purchased and read, next recycled, and then used to make another product would be postconsumer material.

If the product does not fit into any of the product categories, enter "N/A". Common N/A products include wood products, natural textiles, aggregate, concrete, electronics such as computers, TV, software on a disk or CD, telephone.

2. Product category refers to one of the product categories listed below, into which the reportable purchase falls. For products made from multiple materials, choose the category that comprises most of the product by weight, or volume.

Note: For reuse or refurbished products, there are no minimum content requirements.

For additional information visit www.ciwmb.ca.gov/BuyRecycled/

Description Product Categories	Minimum Content Requirement
Paper Products – Recycled	30 percent postconsumer fiber, by fiber weight
Printing and Writing – Recycled	30 percent postconsumer fiber, by fiber weight
Compost, Co-compost, and Mulch – Recycled	80 percent recovered materials i.e., material that would otherwise be normally disposed of in a landfill
Glass – Recycled	10 percent postconsumer, by weight
Re-refined Lubricating Oil – Recycled	70 percent re-refined base oil
Plastic – Recycled	10 percent postconsumer, by weight
Printer or duplication cartridges	a. Have 10 percent postconsumer material, or b. Are purchased as remanufactured, or c. Are backed by a vendor-offered program that will take back the printer cartridges after their useful life and ensure that the cartridges are recycled and comply with the definition of recycled as set forth in Sections 12200-12217, et seq. and 12153-12156, et seq. of the Public Contract Code.
Paint – Recycled	50 percent postconsumer paint (exceptions when 50 percent postconsumer content is not available or is restricted by a local air quality management district, then 10 percent postconsumer content may be substituted)
Antifreeze – Recycled	70 percent postconsumer material
Retreated Tires – Recycled	Use existing casing that has undergone retreading or recapping process in accordance with Public Resource Code (commencing with section 42400).
Tire – Derived – Recycled	50 percent post consumer tires
Metals – Recycled	10 percent postconsumer, by weight

Delta Fire Protection District
Proposal 002-94

RECEIVED

JUL 23 2014

SACRAMENTO LOCAL AGENCY
FIREMARTIN COMMISSION

NOTICE OF PUBLIC HEARING
BEFORE THE GOVERNING BOARD OF THE
DELTA FIRE PROTECTION DISTRICT

NOTICE IS HEREBY GIVEN that on September 13 & 14, 1994, at 6:30 P.M., or as soon thereafter as the fact of the matter may be heard, at the Rio Vista Fire Station, at the crossing of Main Street and Fourth Street, Rio Vista, the **GOVERNING BOARD** of the **DELTA FIRE PROTECTION DISTRICT** will hold a public hearing to consider the proposed ordinance determining and levying an assessment on property within the **DISTRICT** for the purpose of fire suppression services, in accordance with Article 3.6 of Chapter 1 Part 1 of division 1 of Title 5 of the California Government Code (Sections 50078, et seq.).

The **DISTRICT** is considering a package, this assessment will be for the Delta Fire Protection District for Fire Suppression Service.

The Governing Board has caused to be prepared and filed with the Clerk of the District a written report containing a description of each lot or parcel of property purposed to be subject to the assessment, the amount of the assessment, and the schedule of the assessment. Copies are available at the Rio Vista Fire Department for public inspection during regular business hours (Monday through Friday 8:00 A.M. to 5:00 P.M.). Before visiting, please call to assure that the station is open (707)374-2233.

Written protests (containing a description of the property {preferably parcel number} and the protesting party's interest in the property) **MUST BE DELIVERED** to the Clerk of the District no later than September 12, 1994 by 5:00 P.M.

1102 8 5 110

1994-95 Proposed Annual Fire Suppression Assessment:

Single Family Residence	\$ 85.00
Mobile Home	\$ 85.00
Vacant Lot/Unusable Land	\$ 65.00
Duplex or 2 family residence	\$100.00
Apartments more than 1	\$100.00
Agricultural land	\$ 65.00
Agricultural land with pumps	\$ 80.00
Marina's w/25 or fewer boats	\$350.00
Marina's w/26 to 100 boats	\$575.00
Marina's w/100+ boats	\$800.00
Campsite's, R.V.'s w/25 or fewer hookup facilities	\$350.00
Campsite's, R.V.'s w/26 to 100 hookup facilities	\$575.00
Campsite's, R.V.'s w/100+ hookup facilities	\$800.00
Business/Restaurants/Retail shops	\$250.00
Gas wells (producing)	\$300.00
Private Roads	\$ 70.00
Hunting Club	\$250.00
Private Club	\$250.00
Labor Camp	\$200.00
Packing Shed	\$200.00
Cold Storage Plant	\$200.00

*****ALL INTERESTED PARTIES ARE INVITED TO ATTEND*****

DELTA FIRE PROTECTION DISTRICT

350 Main Street

Rio Vista, CA 94571

Phone: (707) 374-2233

Fax: (707) 374-6324

July 26, 1994

Dear Delta Resident,

The Delta Fire Protection District is facing a serious financial crisis and desperately needs your help. Over the years, the demands upon the Volunteer Fire Department have increased, so the Department has had to increase its job duties. The District has had an increase in Fire, Rescue, and Medical calls, but the money to operate these vehicles has decreased.

The District has been running on a \$36,000 deficit. We have lost 64% of our budget in the last 10 years. In 1984 our budget was \$123,960.00. In 1994 our budget is at \$45,000. Since the District lost its augmentation money in 1980, the Delta Fire Protection District has slowly diminished in funds. We have searched for new options to increase our budget in order to keep the District alive! We started an ordinance that we can bill nonresidents for medical and automobile accidents and fires, however this is not enough. Over the years we have lost 1 part-time position, decreasing our Volunteers from 55 to 40. We have also lost 2 engineers, 1 ambulance, Type 1 Structure Engine, and 4-Wheel Drive Power Wagon. I know we all are going through hard times, but the loss of more budget cuts could cause no medical and fire suppression response for the Delta.

At this time we are developing a proposal of Benefit of Assessment's for the Delta District Community. Enclosed you will find a list of assessments and proper procedures to be able to voice your opinion on this matter.

If you have any questions, please contact Keith Tadewald, Fire Chief/Delta Fire District at 350 Main St., Rio Vista, CA (707) 374-2233.

Sincerely,



Keith Tadewald, Chief

Delta Fire Protection District

Proposal 002-94

NOTICE OF PUBLIC HEARING BEFORE THE GOVERNING BOARD OF THE DELTA FIRE PROTECTION DISTRICT

NOTICE IS HEREBY GIVEN that on September 13 & 14, 1994, at 6:30 P.M., or as soon thereafter as the fact of the matter may be heard, at the Rio Vista Fire Station, at the crossing of Main Street and Fourth Street, Rio Vista, the **GOVERNING BOARD** of the **DELTA FIRE PROTECTION DISTRICT** will hold a public hearing to consider the proposed ordinance determining and levying an assessment on property within the **DISTRICT** for the purpose of fire suppression services, in accordance with Article 3.6 of Chapter 1 Part 1 of division 1 of Title 5 of the California Government Code (Sections 50078, et seq.).

The **DISTRICT** is considering a package, this assessment will be for the Delta Fire Protection District for Fire Suppression Service.

The Governing Board has caused to be prepared and filed with the Clerk of the District a written report containing a description of each lot or parcel of property purposed to be subject to the assessment, the amount of the assessment, and the schedule of the assessment. Copies are available at the Rio Vista Fire Department for public inspection during regular business hours (Monday through Friday 8:00 A.M. to 5:00 P.M.). Before visiting, please call to assure that the station is open (707)374-2233.

Written protests (containing a description of the property {preferably parcel number} and the protesting party's interest in the property) **MUST BE DELIVERED** to the Clerk of the District no later than September 12, 1994 by 5:00 P.M.

DELTA FIRE PROTECTION DISTRICT
ORDINANCE NO. 002-94

(An Ordinance Determining and Levying an Assessment for Fire Suppression Services for the District).

WHEREAS, an assessment for fire suppression services has been proposed for the Delta Fire District, in pursuant to the provisions of Government Code article 3-6 section SS50078 and following; and

WHEREAS, in accordance with Government Code SS50078 and following, this Government Board caused to be prepared and filed with the Clerk of this Board a written property report containing a description of each lot or parcel of property proposed to be subject to the assessment, the amount of the assessment for each such lot or parcel, the maximum amount of the assessment is 8% per year after of each lot or parcel use.

WHEREAS, pursuant to an in accordance with Government Code S50078.6, the Clerk has caused notice of the filing of said report and of time, date and place of hearing thereon to be published pursuant to S6066 of the Government Code and to be posted in at least three public places within the District, and also caused a copy of said notice to be mailed to each parcel or property owner whose property would be subject to the assessment at least two (2) weeks prior to the date set for hearing;

NOW, THEREFORE, IT IS HEREBY FOUND, DETERMINED AND ORDAINED AS FOLLOWS:

SECTION 1. Authorization.

This ordinance, and the assessment determined and levied herein, are adopted pursuant to the provisions of Government Code SS50078 and following.

SECTION 2. Purpose and Necessity.

This assessment shall be for the purpose of obtaining furnishing, operating and maintaining fire suppression equipment, paying the salaries and benefits of firefighting personnel, and for other fire suppression expenses which are necessary for the adequate provision of fire suppression services to and within the District.

SECTION 3. Determining and Levy of Assessment:

Confirmation of Assessment Proposed in Report.

(a) Starting with the fiscal years 1994-1995, there is hereby determined and levied an assessment as set forth below:

<u>Type of Property</u>	<u>Amount Per Year</u>
Single Family Residence	\$ 85.00
Mobile Home	\$ 85.00
Vacant Lot / Unusable Land	\$ 65.00
Duplex, or two family resident	\$100.00
Apartments More Than 1	\$100.00
Agricultural Land	\$ 65.00
Agricultural Land with pumps	\$ 80.00
Marina's w/25 or fewer boats	\$350.00
Marina's w/26 to 100 boats	\$575.00
Marina's w/100+ boats	\$800.00
Campsite's, R.V.'s w/25 hookup facilities	\$350.00
Campsite's, R.V.'s w/26 to 100 hookup facilities	\$575.00
Campsite's, R.V.'s w/100+ hookup facilities	\$800.00
Business/Restaurants/Retail Shops	\$250.00
Gas wells (producing)	\$300.00
Private Roads	\$ 70.00
Hunting Club	\$250.00
Private Club	\$250.00
Labor Camp	\$200.00
Packing Shed	\$200.00
Cold Storage Plant	\$200.00

(b) The lien date shall be March 1 of each year.

(c) The foregoing schedules and rates are based upon the use of the property and the risk classification of the use of the property, including, but not limited to, the amount of water required for fire suppression on the various classifications of property, the structure size, type and use, and other factors relating to potential fire and panic hazards and the cost of providing the fire suppression by the District to the various classifications of property. The assessment is based upon and related to the benefits to and received by the properties assessed.

(d) The assessments, and the amount of the assessments, and each of them, proposed in the written report which this Board caused to be prepared and filed with the Clerk (and referred to hereinabove) are hereby confirmed, determined, and levied as described in the report.

SECTION 4. Future Year Assessments.

(A) At the end of the 5 years, the meeting of the Board of Director's, the Governing Board of the District shall establish the assessment for the following years based upon need. The Board at this time may choose to increase or decrease the initial assessment. The Board shall not increase over 5% over any fiscal year.

(B) The records of the County Assessor each year shall determine for the next fiscal year whether a residential, commercial or industrial structure exists for the purpose of the assessment pursuant to this Ordinance.

SECTION 5. Collection.

The collection of the assessment determined and levied by this ordinance shall be by the County of Sacramento on behalf of the District in the same manner, and subject to the same penalties, as other fees, charges and taxes fixed and collected by or on behalf of the District. The county may deduct its reasonable costs incurred for that service before remittal of the balance to the Fire districts account.

SECTION 6. Protests.

On September 12, 1994, the Governing Board of the Delta Fire Protection District conducted public hearings on the establishment of a benefit assessment levied by this Ordinance. The written protests filed with the clerk of the District prior to the public hearings by holders of property interests who will be obligated to pay the benefit assessment represent less than 10% of the total amount of revenue expected from the assessment. Therefore, by law, no election is necessary.

SECTION 7. Adoption.

This Ordinance shall take effect on September 15, 1994. Within 15 days of the adoption of this Ordinance it shall be published once in the Rio Vista Herald, a newspaper printed and published in the State of California, together with the names of the members of the Governing Body voting for and against the adoption.

SECTION 8. Special Fund.

Proceeds of the assessment determined and levied pursuant to this ordinance shall be set apart in a special fund and expended only for the purposes stated hereinabove.

PASSED AND ADOPTED by the Board of Director's of the Delta Fire Protection District this 15th day of September 1994, by the following vote:

SECTION 9: Misc.

The Board has all authority to discontinue the ordinance 002-94, of the Delta Fire District, only if the District disbands, becomes decommissioned, or deceased from the community of the Delta Fire District.

AYES:

NOES:

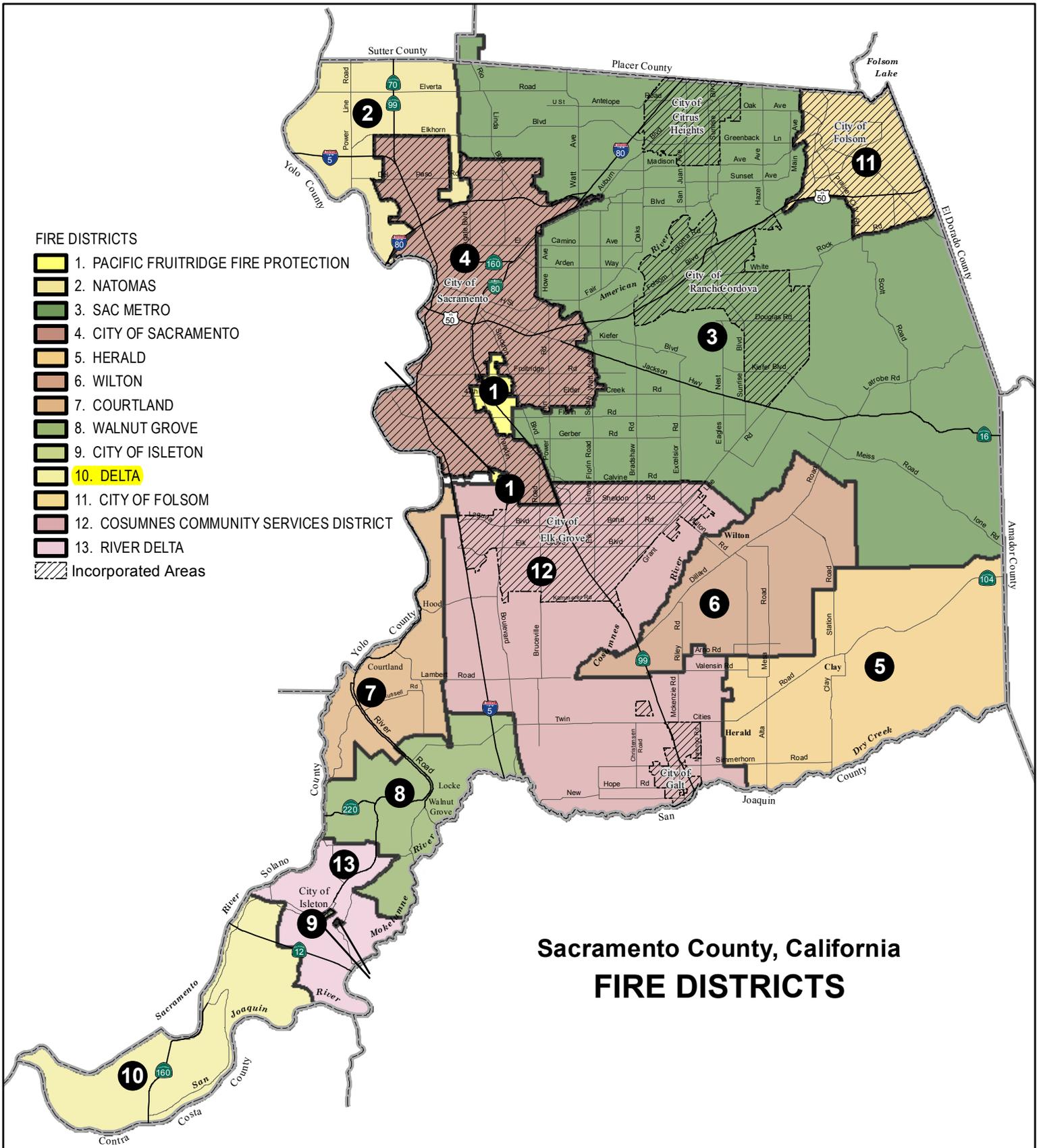
ABSTENTION:

ABSENT:

CHAIRMAN OF THE BOARD OF THE DELTA
FIRE PROTECTION DISTRICT

MEMBER OF BOARD OF DELTA FIRE
PROTECTION DISTRICT

MEMBER OF BOARD OF DELTA FIRE
PROTECTION DISTRICT



Sacramento County, California FIRE DISTRICTS



SACRAMENTO LOCAL AGENCY FORMATION COMMISSION
1112 I Street, Suite #100
Sacramento, California 95814
(916) 874-6458

September 3, 2014

TO: Sacramento Local Agency Formation Commission

FROM: Peter Brundage, Executive Officer *PB*

RE: **Fiscal Year 2013-2014 Grand Jury Report Response - Herald Fire Protection District**

RECOMMENDATION

Authorize the Chair to sign the attached letter to the Sacramento Grand Jury regarding the Herald Fire Protection District.

DISCUSSION

On June 28, 2014, the Sacramento Grand Jury issued its FY 2013-14 Grand Jury Report. This report contained an investigation of the Herald Fire Protection District. Sacramento LAFCo is required to respond to Finding No. 4, Recommendation No. 4, and Recommendation No. 5 stated as follows:

Finding No. 4: The District has failed to timely review and update as appropriate District Governance policies.

Recommendation No 4: The District should comprehensively review and update as appropriate all district governance policies, including the District's Master Plan.

Recommendation No. 5: The Sacramento Local Agency Formation Commission should conduct a Municipal Service Review of the District and evaluate the viability of consolidating the District's fire and emergency services with another fire district.

Currently, staff is conducting a Municipal Service Review for the Herald Fire Protection District. However, prior to completion of the MSR, LAFCo staff would like to review and evaluate the responses by the Herald Fire Protection District and the County of Sacramento as set forth in the Sacramento Grand Jury Final Report.

Staff has prepared the attached letter in response to the Sacramento Grand Jury. Commission Counsel has reviewed this letter and concurs with the proposed response.



SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

1112 I Street, Suite 100 • Sacramento, CA 95814 • (916) 874-6458 • Fax (916) 874-2939

www.saclafco.org

September 3, 2014

Robert C. Hight, Presiding Judge
Sacramento County Superior Court
720 9th Street, Dept. 47
Sacramento, CA 95814

RE: Sacramento Local Agency Formation Commission Response to the Sacramento Grand Jury Regarding the Herald Fire Protection District

Honorable Robert C. Hight, Presiding Judge:

Pursuant to Penal Code Sections 933 and 933.05, the Sacramento Local Agency Formation Commission (LAFCo) submits the following responses to the 2013-14 Sacramento Grand Jury report related to the Herald Fire Protection District as to Finding No. 4 and its related Recommendations and Recommendation No. 5.

Finding No. 4: The District has failed to timely review and update as appropriate District Governance policies.

Recommendation No 4: The District should comprehensively review and update as appropriate all district governance policies, including the District's Master Plan.

Recommendation No. 5: The Sacramento Local Agency Formation Commission should conduct a Municipal Service Review of the District and evaluate the viability of consolidating the District's fire and emergency services with another fire district.

LAFCo Responses:

Sacramento LAFCo has commenced the Municipal Service Review related the Herald Fire Protection District. The District has provided initial responses to our questionnaire. In addition, Sacramento LAFCo will evaluate the District's and County of Sacramento responses to the Sacramento Grand Jury prior to finalizing the Municipal Service Review.

Response to Finding No. 4: As part of the Municipal Service Review, Sacramento LAFCo will review the District's governance policies and the District's Master Plan, however, it is not LAFCo's responsibility to develop or approve those policies or its Master Plan. LAFCo's do not have regulatory control over its affected agencies. LAFCo's primary purpose for Municipal Service Reviews is to evaluate whether or not service providers are providing adequate levels of service. The District Board of Directors is responsible for District Policies and Master Planning.



LAFCo concurs with the Sacramento Grand Jury that the Herald Fire Protection District should review and update if necessary district governance policies including its Master Plan. LAFCo will consider these issues as part of our Municipal Service Review.

Response to Recommendation No. 5: Sacramento LAFCo has commenced the Municipal Service Review (MSR) for the Herald Fire Protection District. As part of the MSR, Sacramento LAFCo will evaluate the viability of reorganization/consolidating Herald Fire Protection District with another fire protection district and also provide assistance to the District to help correct the deficiencies as outlined by the Sacramento Grand Jury in the event reorganization/consolidation is not feasible.

Respectfully Submitted,

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

By _____,
Sacramento LAFCo

