

MUNICIPAL SERVICE REVIEW
PUBLIC REVIEW DRAFT

*Crescent Mills Fire Protection District and
Indian Valley Community Services District*

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ACRONYMS AND DEFINITIONS

AAGR:	Average Annual Growth Rate
CEQA:	California Environmental Quality Act
CIP:	Capital improvement plan
CKH:	Cortese-Knox-Hertzberg
CSD:	Community Services District
CMFPD:	Crescent Mills Fire Protection District
CPSE:	The Center for Public Safety Excellence
DACs:	Disadvantaged Community
DOF:	California Department of Finance
DUCs:	Disadvantaged Unincorporated Communities
DWR:	California Department of Water Resources
EMS:	Emergency Medical Services
EMT-B:	Emergency Medical Technician-Basic
FY:	Fiscal Year
GAAP:	Generally Accepted Accounting Principles
GASB:	Governmental Accounting Standards Board
IVCSD:	Indian Valley Community Services District
IVFD:	Indian Valley Fire Department
ISO:	Insurance Services Office
LAFCO:	Local Agency Formation Commission
MSR:	Municipal Services Review
NFPA:	National Fire Protection Association
OSHA:	Occupational Safety and Health Administration
PPC:	Public Protection Classifications
PSAP:	Public Safety Answering Point
SCBAs:	Self-contained Breathing Apparatuses
SOI:	Sphere of Influence

PREFACE

Prepared for the Plumas Local Agency Formation Commission (LAFCO), this report is a Municipal Services Review (MSR) covering the Crescent Mills Fire Protection District (CMFPD) and Indian Valley Community Services District (IVCSD). An MSR is a state-required comprehensive study of services within a designated geographic area. This MSR focuses on two special districts in Plumas County that provide structural fire, emergency medical, and emergency rescue services.

CONTEXT

Plumas LAFCO is required to prepare this MSR by the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code §56000, et seq.), which took effect on January 1, 2001. The MSR examines services provided by the Crescent Mills Fire Protection District (CMFPD) and Indian Valley Community Services District (IVCSD), whose boundaries and governance are subject to LAFCO.

CREDITS

The authors extend their appreciation to the individuals at Crescent Mills Fire Protection District (CMFPD) and Indian Valley Community Services District (IVCSD) who provided the information and documents used in this report and made time for interviews and document review to ensure the accuracy of the report. Melat Assefa of Policy Consulting Associates was the primary author of this report.

1. EXECUTIVE SUMMARY

This report is a municipal service review (MSR) covering the Crescent Mills Fire Protection District (CMFPD) and Indian Valley Community Services District (IVCSD), prepared for the Plumas Local Agency Formation Commission (LAFCO). An MSR is a State-required comprehensive study of services that special districts or cities provide. The MSR requirement is codified in the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code §56000 et seq.). The most recent MSR for the Districts was adopted on December 9, 2013, as part of the Central Plumas MSR.

OVERVIEW

The Indian Valley Community Services District (IVCSD) and the Crescent Mills Fire Protection District (CMFPD) are two distinct fire departments that serve the Indian Valley community, which includes Crescent Mills, Greenville, Indian Falls, and Taylorsville.

In 2015, Resolution No. 2015-0007 was adopted, making determinations and approving a consolidated Fire and EMS Services Sphere of Influence (SOI) Update for the fire protection and emergency medical services (EMS) provided by the CMFPD and IVCSD.

According to the 2016 Sphere of Influence Study by Plumas LAFCO, the SOI update for CMFPD and IVCSD indicates an expansion of the SOI for CMFPD. This expansion aligns the SOI for CMFPD with that of the IVCSD, potentially allowing for the future expansion of a combined district.

Consolidation has been previously considered by the Districts with no outcome. LAFCO is empowered to initiate consolidation according to Government Code Section 56375(a)(2)(A). Pursuant to Government Code Section 56375(a)(3), the Commission may only initiate a district consolidation if the consolidation is consistent with a recommendation or conclusion of a study, including a special study, Sphere of Influence study, or Municipal Service Review (MSR).

Both CMFPD and IVCSD were last included in the 2013 Central Plumas Fire MSR, which contains outdated information regarding service delivery and transparency. This MSR is prepared to provide updated information on the status of services provided by the Districts and identify the need to initiate consolidation.

FINDINGS

Both CMFPD and the Indian Valley Fire Department (IVFD) are dispatched to all incidents within Indian Valley, regardless of the specific community. The presence of these two distinct fire departments, with overlapping boundaries and differing standards, has led to accountability issues, operational difficulties, and conflicts. Primarily because both agencies respond to the same incidents under varying policies and oversight.

Additionally, this MSR identified key challenges that CMFPD is currently facing:

- **Governance and transparency:** CMFPD faces governance and transparency issues, including outdated website information, unclear conflict-of-interest policies, and lack of compliance with the Brown Act. Board meeting details are not readily accessible, and the District's new website, which aims to improve transparency, is still under development.
- **Financial and audit compliance:** CMFPD has compliance issues with financial reporting and audits. The District's website has outdated financial information, and it is unclear when the last audit was conducted. The District reports that a new audit is planned, and the District is working on developing strategic plans while addressing resource limitations and outdated practices.
- **Infrastructure needs:** The CMFPD faces significant infrastructure and equipment challenges. The District's infrastructure requires updates, including painting, trim board replacement, and improved lighting, with estimated costs of \$800 to \$1,200. The District's equipment is outdated, including self-contained breathing apparatuses (SCBAs) and protective gears, which have been passed down from other agencies. Despite efforts to equip the department through donations, issues with frequent equipment failures, maintenance, and inadequate gear impacted efficiency and service quality.
- **Staffing challenges:** CMFPD has struggled with staffing and volunteer recruitment due to the Dixie Fire and economic conditions. Attracting qualified volunteers to address consistent firefighter turnover is difficult because of a significant population decline. Additionally, former staff unprofessionalism has led to poor record-keeping and administrative oversight, further impacting effectiveness and operations.

GOVERNANCE STRUCTURE

To improve service consistency in the Indian Valley community and address CMFPD's challenges, it is recommended that the Plumas LAFCO Commission initiate consolidation of CMFPD and IVCS. The IVFD is effective overall, with increased volunteer staffing post-Dixie

Fire, improved training through Lassen College's Fire Science program, and upgraded equipment. It operates four fire stations and is building a \$4.5 million public safety complex in Greenville.

Alternatively, the Districts could initiate the consolidation process through a Resolution of Application or by adopting a similar application of dissolution of CMFPD and annexation to IVCS.

Establishing clear priorities and terms is crucial for successful reorganization efforts.

2. BACKGROUND

LAFCO OVERVIEW

LAFCO regulates boundary changes proposed by public agencies or individuals through approval, denial, conditions, and modification.

It also regulates the extension of public services by cities and special districts outside their boundaries. LAFCO is empowered to initiate updates to the SOIs and proposals involving the dissolution or consolidation of special districts, mergers, the establishment of subsidiary districts, and any reorganization, including such actions. Otherwise, LAFCO actions must originate as petitions or resolutions from affected voters, landowners, cities, or districts.

MUNICIPAL SERVICES REVIEW LEGISLATION

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 requires LAFCO to review and update SOIs every five years, or as necessary, and to review municipal services before updating SOIs.

The requirement for service reviews arises from the identified need for a more coordinated and efficient public service structure to support California's anticipated growth. The service review provides LAFCO with a tool to study existing and future public service conditions comprehensively and to evaluate organizational options for accommodating growth, preventing urban sprawl, and ensuring that critical services are provided efficiently.

Government Code §56430 requires LAFCO to conduct a review of municipal services provided in the county by region, sub-region, or other designated geographic area, or by type of service, as appropriate, for the service or services to be reviewed, and prepare a written statement of determination with respect to each of the following topics:

- Growth and population projections for the affected area;
- The location and characteristics of any disadvantaged unincorporated communities (DUCs) within or contiguous to the SOI.
- Present and planned capacity of public facilities and adequacy of public services, including infrastructure needs or deficiencies (including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any DUCs within or contiguous to the sphere of influence).

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

MUNICIPAL SERVICES REVIEW PROCESS

The MSR process does not require LAFCO to initiate changes in an organization based on service review findings, only that LAFCO identifies potential government structure options. However, LAFCO, other local agencies, and the public may subsequently use the determinations to analyze prospective changes in organization or reorganization or to establish or amend SOIs. Within its legal authorization, LAFCO may act with respect to a recommended change of organization or reorganization on its initiative (e.g., certain types of consolidations) or in response to a proposal (i.e., initiated by resolution or petition by landowners or registered voters). MSRs are exempt from the California Environmental Quality Act (CEQA) pursuant to §15306 (information collection) of the CEQA Guidelines. LAFCO's actions to adopt MSR determinations are not considered "projects" subject to CEQA.

SPHERE OF INFLUENCE UPDATES

The Commission is charged with developing and updating the SOI for each city and special district within the county. SOIs must be updated every five years or as necessary. In determining the SOI, LAFCO is required to complete an MSR and adopt the seven determinations previously discussed.

An SOI is a LAFCO-approved plan that designates an agency's probable future boundary and service area. Spheres are planning tools used to provide guidance for individual boundary change proposals and are intended to encourage efficient provision of organized community services and prevent duplication of service delivery. Territory cannot be annexed by LAFCO to a city or a district unless it is within that agency's sphere.

The purposes of the SOI include the following: to ensure the efficient provision of services, discourage urban sprawl and premature conversion of agricultural and open space lands, and prevent overlapping jurisdictions and duplication of services.

LAFCO cannot regulate land use, dictate internal operations or administration of any local agency, or set rates. LAFCO is empowered to enact policies that indirectly affect land use decisions. On a regional level, LAFCO promotes logical and orderly development of communities as it considers and decides individual proposals. LAFCO has a role in reconciling differences between agency plans so that the most efficient urban service arrangements are created for the benefit of current and future area residents and property owners.

The Cortese-Knox-Hertzberg (CKH) Act requires to develop and determine the SOI of each local governmental agency within the county and review and update the SOI every five years. LAFCOs are empowered to adopt, update, and amend the SOI. They may do so with or without an application and any interested person may apply proposing an SOI amendment. LAFCO may recommend government reorganizations to agencies in the county, using the SOIs as the basis for those recommendations.

In addition, in adopting or amending an SOI, LAFCO must make the following determinations:

Present and planned land uses in the area, including agricultural and open space lands.

- Present and probable need for public facilities and services in the area.
- Present capacity of public facilities and adequacy of public service that the agency provides or is authorized to provide.
- Existence of any social or economic communities of interest in the area if the Commission determines these are relevant to the agency; and
- Present and probable need for water, wastewater, and structural fire protection facilities and services of any DUCs within the existing sphere of influence.

By statute, LAFCO must notify affected agencies 21 days before holding the public hearing to consider the SOI and may not update the SOI until after that hearing. The LAFCO Executive Officer must issue a report including recommendations on the SOI amendments and updates under consideration at least five days before the public hearing.

DISADVANTAGED UNINCORPORATED COMMUNITIES

LAFCO is required to evaluate disadvantaged unincorporated communities (DUCs) as part of this service review, including the location and characteristics of any such communities.

The purpose of Senate Bill (SB) 244 (Wolk, 2011) is to begin to address the complex legal, financial, and political barriers that contribute to regional inequity and infrastructure deficits

within DUCs. Identifying and including these communities in the long-range planning of a city or a special district is required by SB 244.

The CKH requires LAFCO to make determinations regarding DUCs when considering a change of organization, reorganization, sphere of influence expansion, and when conducting municipal service reviews. For any updates to an SOI of a local agency (city or special district) that provides public facilities or services related to sewer, municipal and industrial water, or structural fire protection, LAFCO shall consider and prepare written determinations regarding the present and planned capacity of public facilities and adequacy of public services, and infrastructure needs or deficiencies for any DUC within or contiguous to the SOI of a city or special district.

CKH prohibits LAFCO from approving an annexation to a city of any territory greater than 10 acres if a DUC is contiguous to the proposed annexation, unless an application to annex the DUC has been filed with LAFCO. An application to annex a contiguous DUC shall not be required if a prior application for annexation of the same DUC has been made in the preceding five years or if the Commission finds, based upon written evidence, that a majority of the registered voters within the affected territory are opposed to annexation.

Government Code §56033.5 defines a DUC as 1) all or a portion of a "disadvantaged community" as defined by §79505.5 of the Water Code, and as 2) "inhabited territory" (12 or more registered voters), as defined by §56046, or as determined by commission policy.

3. CRESCENT MILLS FIRE PROTECTION DISTRICT (CMFPD)

AGENCY OVERVIEW

The Crescent Mills Fire Protection District (CMFPD) was formed in 1950 to provide fire protection to its residents. The principal act that governs the District is the Fire Protection District Law of 1987 which empowers fire districts to provide fire protection, rescue, emergency medical, hazardous material response, ambulance, and any other services relating to the protection of lives and property.

CMFPD is located in the southwestern portion of Indian Valley in Plumas County. The CMFPD is entirely surrounded by the Indian Valley Community Services District (IVCSD), which, among other services, provides fire protection.

CMFPD provides structural fire, emergency medical and emergency rescue services. The District was last included in the Central Plumas Fire Service Review completed in 2013.

BOUNDARIES

CMFPD is located entirely within Plumas County. The present bounds encompass approximately 3.5 square miles and include the communities of Crescent Mills and Indian Falls.

Since the formation of the District, there have been three boundary changes. The most recent annexation occurred in 1983 when CMFPD added the territory of Indian Falls.

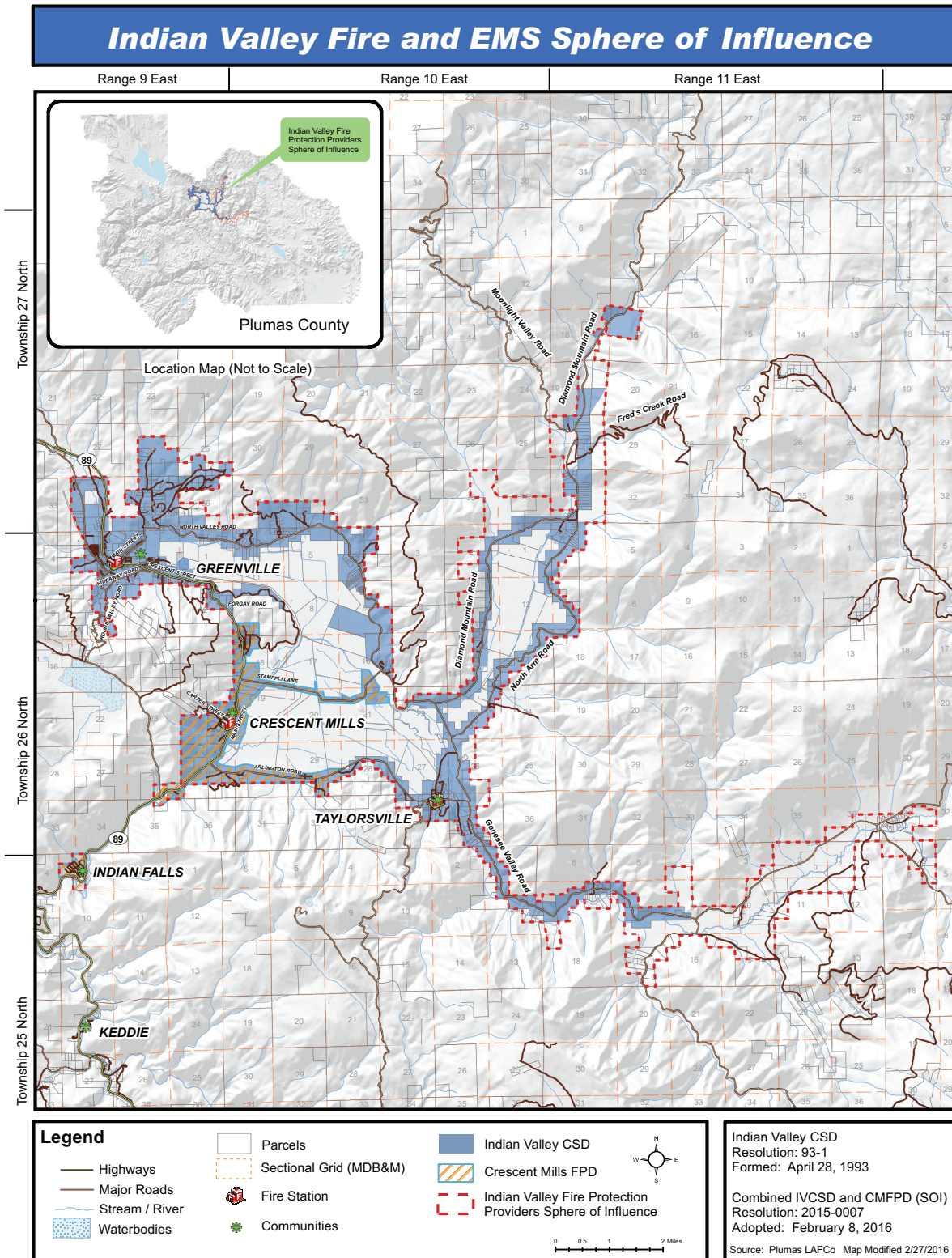
SPHERE OF INFLUENCE

The sphere of influence (SOI) for the District was first adopted on August 26, 1976. It was subsequently revised on July 12, 1982.

In 2015, Resolution No. 2015-0007 was adopted, making determinations and approving a consolidated Fire and EMS SOI Update for the services provided by the IVCSD and the Crescent Mills Fire Protection District (CMFPD).

According to the 2016 Sphere of Influence Study by Plumas LAFCO, the SOI update for CMFPD and IVCSD indicates an expansion of the SOI for CMFPD. This expansion aligns the SOI for CMFPD with that of IVCSD, potentially allowing for the future expansion of a combined district.

Figure 3-1: Combined CMFPD and IVCSO SOI, 2016



GOVERNANCE AND ACCOUNTABILITY

The CFPD is overseen by a five-member board of directors, each serving two-year terms. The board comprises a Chairman, Vice Chairman, Treasurer, Secretary, and a Commissioner. As of July 2024, the District's board, which has experienced changes and turnover, consists of five members, including the recently appointed board secretary.

The District's website, however, lists outdated information, including a former Fire Chief and Assistant Fire Chief who previously served as a board member. Under the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, there are no specific provisions that directly address whether a district staff member can serve as a board member. Generally, this issue is governed by conflict-of-interest laws and the specific bylaws or policies of the local agency. However, it is unclear whether the District has adopted conflict-of-interest laws and bylaws. Additionally, although the District has board policies and procedures, it is unclear if it has specific requirements for the segregation of duties.

The Brown Act (Government Code § 54956 and § 54954.2) requires local agencies to post meeting agendas at least 72 hours before regular meetings and 24 hours before special meetings in a public location and on the agency's website. Meeting minutes for any past meetings should also be available on the District's website.

The frequency and location of the CMFPD board meetings are unclear, and agendas and minutes are not readily available on the District's website. Only two agendas from 2020 and 2021 are posted. The District also does not live-stream its archived meeting recordings, which are publicly accessible on the website.

The District reports that a new website has been developed, with payment processing through the County pending. Once finalized, the District aims to include agendas and meeting minutes to improve transparency and compliance. In the interim, these documents are available for review at 36 Carter St, Crescent Mills, CA.

The District makes available the State Controller's Office Financial Transaction Report and Annual Compensation Report on its website. However, the link provided for the Enterprise System Catalogue on the District's website redirects to the Special Districts Leadership Foundation's website.

Additionally, the most recent budget available is for Fiscal Year (FY) 20-21, and the District reports that due to a low budget, they have not undergone a financial audit in recent years. Government Code Section 26909 (a) mandates that all special districts must have an annual

audit conducted by a certified public accountant or public accountant. Furthermore, Government Code §26909¹ requires special districts to submit annual audits to the State Controller, the County Auditor, and the LAFCO of the county in which the special district is located within 12 months after the end of the fiscal year.

Under California Government Code §26909(c)(1), special districts with annual revenues under \$150,000 may opt for a financial review or agreed-upon procedures instead of a full annual audit, provided they receive unanimous approval from both the district's governing board and the County's board of supervisors. This option is available if all transactions are processed through the county's financial system, and the district must cover any costs incurred by the county auditor for the procedures using unencumbered funds.

However, per California Government Code §26909(c)(2), special districts must conduct a full audit at least once every five years, even if they use a financial review or other agreed-upon procedures instead of an annual audit.

According to CMFPD's most recent budget, the District's annual revenue is under \$150,000 and all spending is processed through a request to the Plumas County Auditor, allowing the District to utilize the option outlined in California Government Code §26909(c)(1). However, it is unclear whether the District has been conducting financial reviews or when the last full audit was performed. The District has indicated that a new audit is planned. However, the process, including soliciting and evaluating bids, is expected to take a significant amount of time.

The District reports that the FY 23-24 budget has been approved, and efforts are underway to develop a Master Plan, Strategic Plan, and Capital Improvement Plan (CIP). Due to limited resources, the board secretary and other board members are handling these tasks and the search for grant opportunities. The District lacks the funds to hire a professional grant-writing service. Additionally, although the board's policies and procedures are in place, they are outdated and are currently undergoing a thorough review and update.

The District is also operating with minimal resources, including the absence of on-site internet and a computer for board use. Additionally, CMFPD's records and documentation from recent

¹ California Code, Government Code - GOV § 26909 (2)(B) A report of the audit required pursuant to subparagraph (A) shall be filed within 12 months of the end of the fiscal year or years under examination as follows:

- (i) For a special district defined in paragraph (2) of subdivision (d) of Section 12463, with the Controller.
- (ii) For a special district defined in Section 56036, with the Controller, the county auditor, and the local agency formation commission of the county in which the special district is located, unless the special district is located in two or more counties, then with each local agency formation commission within each county in which the district is located.

CMFPD meets the definition of a special district under Section 56036.

years were poorly maintained, which hindered the District’s ability to effectively gather and provide the requested information for this MSR.

Figure 3-2: Transparency and Accountability Indicators, CMFPD

Transparency and Accountability	CMFPD
Agency website ¹ (GC §53087.8)	Yes
Contact information available on website (GC §53087.8 (a)(3))	Yes
Annual Compensation Report (GC §53891 and 53908)	Yes
Adopted budget available on website	No
State Controller’s Office Financial Transaction Report available on website (GC §53891 and 53893)	No
Notice of public meetings provided	No
Agendas posted on website (GC §54954.2)	Not to standards of the Brown Act
Public meetings are live streamed	No
Minutes and/or recordings of public meetings available on website	No
Enterprise System Catalogue available on website (GC §6270.5 (a))	No
Compliance with financial document compilation, adoption, and reporting requirements	Budgets and audits are missing from the website
Adherence to open meeting requirements	Yes

GROWTH AND POPULATION PROJECTIONS

The Dixie Fire has led residents in various communities to mandatory evacuations and displacement of residents. Many have had to relocate to safer areas temporarily or permanently, impacting local population numbers and demographics. Communities within the CMFPD and IVCSO fire and EMS service boundaries, such as the town of Greenville and Indian Falls, are part of the communities that were forced to migrate. Therefore, the area may see minimal growth in the coming years, depending on the pace of recovery, housing availability, and economic opportunities.

Additionally, the Department of Finance (DOF) projects a 30 percent decline in Plumas County’s population from 2024 (18,593) to 2060 (13,025). This represents an average annual growth rate (AAGR) of negative one percent, indicating an approximate one percent annual population decline from 2024 through 2060.

DISADVANTAGED UNINCORPORATED COMMUNITIES

LAFCO is required to evaluate disadvantaged unincorporated communities as part of this service review, including the location and characteristics of any such communities. The intent and history of this requirement are outlined in the Background Section of this report.

A disadvantaged unincorporated community is defined as any area with 12 or more registered voters, or as determined by commission policy, where the median household income is less than 80 percent of the statewide annual median.

The California Department of Water Resources (DWR) has developed a mapping tool to assist in determining which communities meet the disadvantaged community's median household income definition. DWR is not bound by the same law as LAFCO to define communities with a minimum threshold of 12 or more registered voters. Because income information is not available for this level of analysis, disadvantaged unincorporated communities with smaller populations that meet LAFCO's definition cannot be identified at this time.

The DWR Mapping Tool is an interactive map application that allows users to overlay the following three US Census geographies as separate data layers—Census Place, Census Tract, and Census Block Group. The specific dataset used in the tool is the US Census American Community Survey Five-Year Data: 2016 - 2020. Only those census geographies that meet the disadvantaged community (DAC) definition are shown on the map (i.e., only those with an annual median household income (MHI) that is less than 80 percent of the Statewide annual MHI). The statewide MHI for 2017-2021, according to Census Bureau data, is estimated at \$84,097, and hence, the calculated threshold of \$67,277 defines whether a community was identified as disadvantaged.

Per the DWR Mapping Tool, the entirety of the CMFPD and IVCSA fire service area is considered a disadvantaged community.

FINANCIAL ABILITY TO PROVIDE SERVICES

For FY 23-24, CMFPD's budget allocated \$31,449.10 in total appropriations, which includes \$4,565.25 for salaries and benefits and \$26,883.85 for services and supplies. Revenue for the same period was \$41,110.46, comprising \$38,026.52 in taxes and \$2,881.06 in interest income.

Although the District is not operating at a deficit, its limited revenue indicates that it will be challenging to make necessary improvements to service delivery, such as hiring professional staff due to financial constraints.

FIRE SERVICES OVERVIEW

CMFPD provides fire protection, emergency medical services, and vehicle rescue services to the Indian Valley community.

OVERLAPPING SERVICE PROVIDERS

A mutual aid agreement exists between the IVCSO and CMFPD. These services are technically provided within IVCSO's boundaries as they overlap the entirety of CMFPD. Additionally, both CMFPD and the IVFD are dispatched to all incidents within the Indian Valley, regardless of the specific community.

STAFF

The District currently employs a paid Fire Chief, appointed in January 2024, with a monthly salary of \$865. Additionally, the District has a roster of six volunteers, all of whom live three to five minutes from the Crescent Mills Fire Facility.

All volunteers hold basic CPR certification. The Fire Chief and two firefighters have completed the Fire Driver Operator 1A course, and the Chief, along with one other firefighter, has attended the Quincy Fire Academy twice. Additionally, the Chief has obtained certifications in Emergency Medical Technician-Basic (EMT-B), First Responder, Hazmat Pro Officer, and Occupational Safety and Health Administration (OSHA) safety from Feather River College.²

The District reportedly holds drill nights on Tuesdays from 7:00 PM to around 9:30 PM, with four to six volunteers typically present.

² CMFPD, Request for Information. July 2024.

Local governments and departments set various selection criteria for volunteer firefighters. According to the California State Firefighters' Association (CSFA), many departments require volunteers to:³

- Be at least 18 years of age,
- Have a valid driver's license,
- Be healthy and in good physical condition,
- Complete basic fire & EMS training,
- Live in close proximity to the fire district,
- Have a clean criminal record,
- Meet the minimum ongoing training requirements, and
- Respond to a certain percentage of calls.

Additionally, most departments mandate that volunteers obtain Firefighter I certification within their first 24 months. EMS training is also necessary for those providing patient care. Volunteer time commitment varies based on factors like the number of calls, training requirements, shift versus on-call structure, and participation in community activities required by the Department. It is recommended that the CMFPD establish a standard criterion for volunteers, such as selection metrics, training, and certification requirements, to ensure consistency of services.

FACILITIES

CMFPD has one facility built in the mid-to-late 1950s and houses four operational fire engines, including a 4,000-gallon tanker, two Type 3 engines for structure fires and wildfire protection, and a Type 2 engine equipped for rescue operations.

The District reports the facility is in good condition with no major construction issues.

DISPATCH

The County Sheriff is the Public Safety Answering Point (PSAP); consequently, most landline emergency calls (9-1-1 calls) are directed to the Sheriff. The Sheriff's Office answers most cell phone emergency calls (9-1-1 calls); however, some are answered by California Highway Patrol and redirected to the Sheriff. The Sheriff provides dispatching for most fire providers in the

³ California State Firefighters' Association (CSFA). Volunteer Firefighter Resources, <https://californiavolunteerfire.org/volunteer/>.

County except for the ones in the northern part of the County, which are served by the Susanville Interagency Fire Center. The Forest Service has its own dispatch.

As mentioned, both CMFPD and IVFD are dispatched to all incidents within Indian Valley.

INFRASTRUCTURE NEEDS

The District reports infrastructure needs, including exterior painting, replacement of trim boards on the north side, improved lighting, and updates to the office/meeting area. The estimated cost for these upgrades is between \$800 and \$1,200, funded through the adopted budget and local donations. The upgrades are expected to be completed by the end of the calendar year.⁴

CHALLENGES

The District reports that staffing levels have fluctuated due to the Dixie Fire and economic conditions. Although the turnover rate for firefighters has remained consistent, the District has struggled to find qualified volunteers, especially given the significant population drop caused by the fire.

CMFPD also noted that former staff unprofessionalism has further affected the department's effectiveness. For example, a significant lack of records for fire service calls or responses from 2017 to 2023 highlights deficiencies in administrative oversight and record-keeping during this period. This absence of documentation poses a challenge in assessing service demand levels for the District in recent years.

The District also faced challenges with missing equipment. However, through donations and personal contributions, the District reports that it has managed to equip the department with operational fire engines. However, the District still faces significant challenges in providing adequate service. The self-contained breathing apparatuses (SCBAs) and protective gears, including structure gear, boots, helmets, and jackets, are outdated and have been passed down from other agencies, including the IVFD, which has donated an Engine in recent years.

To address these issues, the District plans to apply for compliance grants and host community events to increase volunteer numbers and morale. It aims for significant improvements over the next year that emphasize transparency and rigorous record-keeping.

Operational challenges have also posed significant concerns. As mentioned, the Plumas County Sheriff dispatches both CMFPD and the IVFD to all incidents, causing coordination problems due to differing service standards, policies, and oversight. Concerns include CMFPD's

⁴ CMFPD, Request for Information. July 2024.

frequent equipment failures and lack of maintenance, resulting in operational inefficiencies. For instance, CMFPD's water tenders have broken down during calls, and engines have failed, requiring IVFD to take over.

Overall, the District's challenges in delivering adequate services have raised concerns about CMFPD's service adequacy and professionalism, resulting in diminished community trust.

SERVICE DEMANDS

The District does not anticipate an increase in service demand anytime soon, primarily due to the population decline due to the Dixie fire.

SERVICE ADEQUACY

There are many measures of a successful fire protection service. This section focuses on the Insurance Services Office (ISO) rating for the community.

The ISO classifies fire services in the communities as an indicator of the general adequacy of coverage. Communities with the best fire department facilities, systems for water distribution, fire alarms and communications, and equipment and personnel receive a rating of 1.

CMFPD was last evaluated in 2020 and has an ISO rating of 9.

GOVERNANCE STRUCTURE OPTIONS

As discussed, CMFPD is facing various challenges in providing adequate services to residents. Due to their overlapping boundaries, the district relies heavily on and works closely with IVCSO to provide services. According to the 2016 SOI study, the combined fire and EMS SOI adopted for CMFPD and IVCSO indicated a potential for the future expansion of a combined district. As such, consolidating the two districts is recommended to address the lack of consistency between the two agencies in service delivery.

For over a decade, both districts have explored various approaches to reorganization, including consolidation and Joint Powers Authority (JPA) agreements. The most recent effort last year did not result in a consensus.

It is recommended that Plumas LAFCO initiate the consolidation of CMFPD and IVCSO per Government Code Section 56375(a)(2)(A). LAFCO is not obligated to submit a consolidation proposal to voters unless written protests are filed. Such protests must meet specific requirements outlined in Section 57113, which include signatures from a percentage of landowners or voters within the affected district. If protests are sufficient, LAFCO must proceed with submitting the consolidation to voters, specifying election details and consolidation terms. If a majority of voters reject the consolidation, LAFCO terminates proceedings. Conversely, if the majority approves, LAFCO confirms the consolidation. If no election is needed, LAFCO's Executive Officer executes a certificate of completion.

The effective date of consolidation is determined by LAFCO's resolution, which cannot precede the execution of the certificate of completion or exceed nine months after a majority vote in favor of the consolidation in an election. If LAFCO's resolution does not specify an effective date, the consolidation becomes effective upon recording by the county recorder or the last date of recordation if multiple counties are involved.

Alternatively, CMFPD and IVCSO also have the option to initiate consolidation through their governing bodies by adopting a Resolution of Application to consolidate the districts, as outlined in Section 56853(a).

LAFCO must approve or conditionally approve a consolidation proposal from districts unless a protest petition is received, as specified in Section 56853(a). If a conflicting proposal is submitted within 60 days, LAFCO cannot approve the consolidation until considering the conflicting proposal (Section 56657). An election is required if an affected city or agency hasn't objected, but a valid protest petition is received (Section 56854(a)(1)). If an affected city or

district objects, an election is mandated if a written protest meets the threshold set in Section 57114(a).

Upon filing the certificate of completion, the consolidated district assumes all powers, rights, duties, obligations, functions, and properties of the predecessor districts, as outlined in Section 57500. This includes assuming liability for all debts of the predecessor districts (Section 57502). The consolidated district effectively "steps into the shoes" of the predecessor districts as if it had been originally formed under the principal act.

The districts also have the option to adopt a similar application, such as the dissolution of CMFPD and annexation to IVCSO which would then be submitted to Plumas LAFCO for review and approval. It is important to note that while LAFCO can initiate consolidation processes, it does not have the authority to initiate annexations or dissolutions. Instead, LAFCO reviews and approves annexation and dissolution proposals submitted by cities or special districts, ensuring compliance with state laws and promoting efficient service delivery.

However, as noted, previous efforts by the Districts to initiate reorganization did not reach a consensus or were abruptly halted. Therefore, if the Districts consider initiating a reorganization, it is essential to establish clear priorities and terms to ensure the process is effectively carried out. For example, IVCSO indicated that if consolidation occurs, all CMFPD personnel will need to reapply to ensure they meet the Indian Valley Fire Department's standard in service delivery.

CMFPD DETERMINATIONS

GROWTH AND POPULATION PROJECTIONS

3-1: The Dixie Fire has caused mandatory evacuations and displacement in communities like Greenville and Indian Falls, which fall within CMFPD and IVCS D fire and EMS boundaries. Therefore, minimal growth is anticipated due to recovery, housing, and economic factors. Additionally, the Department of Finance (DOF) forecasts a 30 percent population decline in Plumas County from 2024 to 2060, with an average annual decline of about 1 percent.

THE LOCATION AND CHARACTERISTICS OF DISADVANTAGED UNINCORPORATED COMMUNITIES WITHIN OR CONTIGUOUS TO THE AGENCY'S SOI

3-2: According to Census Bureau data, the statewide MHI for 2017- 2021 is estimated at \$84,097, and hence, the calculated threshold of \$67,277 (80 percent) defines whether a community is identified as disadvantaged. Per the California Department of Water Resources (DWR) Mapping Tool, the entirety of the CMFPD and IVCS D fire service area is considered a disadvantaged community (DAC).

PRESENT AND PLANNED CAPACITY OF PUBLIC FACILITIES AND ADEQUACY OF PUBLIC SERVICES, INCLUDING INFRASTRUCTURE NEEDS AND DEFICIENCIES

3-3: CMFPD's facility, built in the mid-to-late 1950s, houses four operational fire engines: a 4,000-gallon tanker, two Type 3 engines for structure and wildfire protection, and a Type 2 engine for rescue operations. The District reports that the facility is in good condition with no major construction issues.

3-4: The District reports several infrastructure needs, including exterior painting, trim board replacement, improved lighting, and office updates. These upgrades, estimated to cost between \$800 and \$1,200, will be funded through budget allocations and local donations. The upgrades are anticipated to be completed by the end of the year.

3-5: Despite consistent firefighter turnover, CMFPD has faced fluctuating staffing levels and difficulties in recruiting qualified volunteers due to the Dixie Fire and economic

conditions. Former staff unprofessionalism has led to poor record-keeping and administrative issues, making it hard to assess service demand. The District reports that it has managed to equip itself with operational fire engines through donations but still relies on outdated gear. Plans are underway to apply for compliance grants and host community events to boost volunteer numbers and morale. Operational challenges include coordination issues with the Indian Valley Fire Department (IVFD) and frequent equipment failures, leading to decreased service quality and community confidence.

FINANCIAL ABILITY OF AGENCIES TO PROVIDE SERVICES

3-6: The most recent budget available for CMFPD is from FY 20-21, and due to budget constraints, the District reports that it has not conducted recent audits. According to Government Code §26909, special districts must have annual audits or financial reviews if revenues are under \$150,000, with a full audit required at least once every five years. While CMFPD meets the criteria for a financial review, it is unclear if recent reviews or audits have been conducted. The District is planning a new audit, however, it expects a lengthy process. The FY 23-24 budget has been approved, and the District is working on a Master Plan, Strategic Plan, and Capital Improvement Plan with limited resources. The District also struggles with outdated policies, lack of on-site technology, and poorly maintained District records.

3-7: Although the District is not operating at a deficit, its limited revenue indicates that it may face challenges in making necessary improvements to service delivery, including hiring professional staff, due to financial constraints.

STATUS OF, AND OPPORTUNITIES FOR, SHARED FACILITIES

3-8: CMFPD and IVCSA have a mutual aid agreement, with their service areas overlapping completely. Both CMFPD and the Indian Valley Fire Department (IVFD) respond to all incidents within the Indian Valley, regardless of the specific community involved.

ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENTAL STRUCTURE AND OPERATIONAL EFFICIENCIES

3-10: CMFPD faces governance and transparency issues, including outdated website information, unclear conflict-of-interest policies, and lack of compliance with the Brown

Act. Board meeting details are not readily accessible, and the District's new website, which aims to improve transparency, is still under development.

3-11: To enhance service consistency within the Indian Valley community and address CMFPD's challenges, it is recommended that Plumas LAFCO initiate the consolidation of CMFPD and IVCSO. Alternatively, the Districts could initiate the consolidation process through a Resolution of Application or by adopting a similar application of dissolution of CMFPD and annexation to IVCSO. Given past challenges with reorganization efforts, it is essential to establish clear priorities and terms.

4. INDIAN VALLEY COMMUNITY SERVICES DISTRICT (IVCSD)

AGENCY OVERVIEW

Indian Valley Community Services District (IVCSD) was formed in 1993 after a reorganization of Greenville Community Services District, Taylorsville Fire Protection District and Taylorsville County Service Area into a single district. The formation resolution does not identify which services the newly formed district is authorized to provide. The District continued providing services that were offered by its predecessor agencies.

The principal act that governs the District is the State of California Community Services District Law.⁵ CSDs may potentially provide a wide array of services, including water supply, wastewater, solid waste, police and fire protection, street lighting and landscaping; airport, recreation and parks; mosquito abatement, library services; street maintenance and drainage services; ambulance service, utility undergrounding, transportation, abate graffiti, flood protection, weed abatement, hydroelectric power, among various other services.

IVCSD is located in the middle of northern Plumas County and encompasses the communities of Greenville, Crescent Mills, and Taylorsville. The nearest providers of similar services are Crescent Mills Fire Protection District and Indian Valley Parks and Recreation District, both of which IVCSD overlaps.

IVCSD provides retail water, fire protection, emergency medical, lighting, park and recreation, and wastewater treatment and collection services. Additionally, the District provides contract general manager services to the Indian Valley Ambulance Service Association through a joint powers agreement.

While the District provides a wide range of services, this MSR specifically addresses the fire and emergency services provided by the District.

The District was last included in the Central Plumas Fire Service Review completed in 2013.

⁵ Government Code §61000-61226.5.

BOUNDARIES

The District covers an area of approximately 18.6 square miles and has undergone five annexations since its formation. The latest annexation, in 1999, expanded the District to include the North Valley and Diamond Mountain areas.

SPHERE OF INFLUENCE

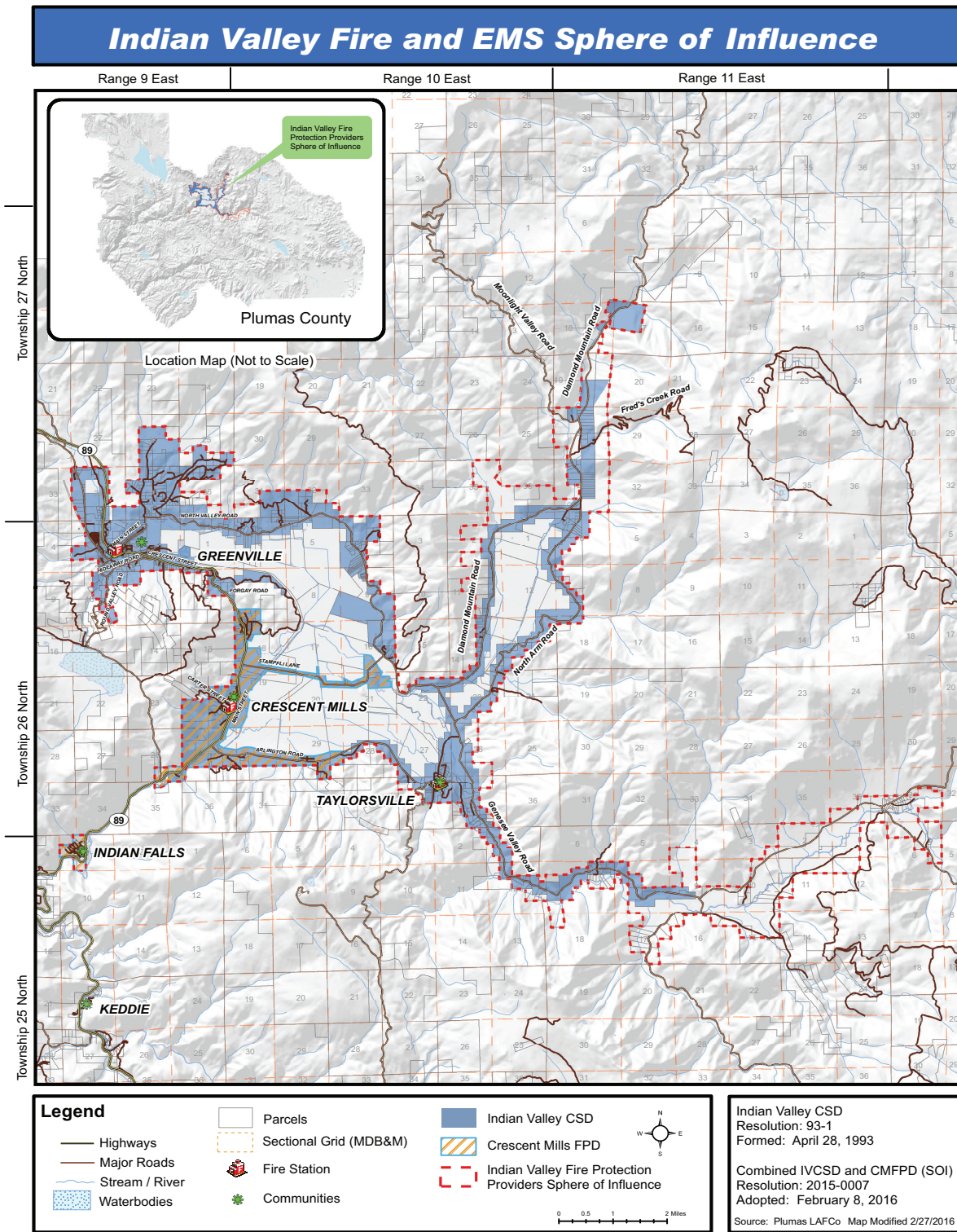
Prior to 2016 SOI Update, IVCSO did not have an adopted SOI. Plumas LAFCO records show that a sphere study was planned after the 1993 reorganization of Greenville CSD and Taylorsville CSA, but it was never completed, and no SOI was adopted for IVCSO.

The 2016 SOI Update recommended that IVCSO collaborate with Plumas LAFCO to distinguish between fire service areas and water and wastewater service areas. This would ease the annexation of new territories for fire services and support the creation of a valley-wide fire provider.

On February 8, 2016, the SOI Update adopted Resolution 2015-0008, establishing an SOI for water, wastewater, parks, and street lighting for IVCSO along with the consolidated Fire and EMS service boundaries of CMFPD and IVCSO.⁶

⁶ Crescent Mills and IVCSO Fire Protection SOI Res. 2015-0007. IVCSO Water, Wastewater, Parks and Street Lighting SOI Res 2015-0008. Plumas LAFCO: Adopted February 8, 2016,p.11.

Figure 4-1: Combined CMFPD and IVCSO SOI, 2016



GOVERNANCE AND ACCOUNTABILITY

The District is governed by an elected Board of Directors consisting of five members. The Board annually elects a Chair and a Vice-Chair from among its members. Directors are elected to staggered four-year terms by voters in Indian Valley. Regular Board meetings are open to the public and held every fourth Wednesday of the month at 5:30 P.M. at the IVCSO office, 127 Crescent Street #5, Greenville, California. Agendas are published for public review 72 hours before the regular meeting on the IVCSO website and at the IVCSO office window. Electronic delivery of board packets is available upon request. Board meetings are not live-streamed. Archived audio recordings of meetings from 2013 to 2018 are accessible on the website.

Agendas for past meetings held in 2024, 2023, 2022, 2021, and 2018 are available on the District's website. While minutes for most of those meetings are available, some minutes for FY 22-23 are not readily available on the website. Additionally, according to the FY 22-23 audit, the District was unable to find Board approved minutes for many meetings throughout the year.⁷

Special districts are required to submit annual financial transaction reports to the State Controller's Office. This includes the State Controller's Financial Transactions Report and the Annual Compensation Report. These reports detail the district's financial activities, including revenues, expenditures, and compensation of employees and board members. The District complies with financial reporting practices by making available the State Controller's Office Financial Transaction Report, Annual Compensation Report, and Enterprise System Catalogue on its website.

California Government Code § 53901 requires special districts to prepare and adopt an annual budget outlining anticipated revenues and expenditures for the fiscal year. Public hearings are typically held to allow for community input before the budget is adopted. For IVCSO, the most recent budget available on the District's website is for FY 20-21.

According to California Government Code § 26909, special districts must have their financial statements audited annually by a certified public accountant or public accountant. The audit report must be submitted to the State Controller's Office and made available to the public. IVCSO have up to financial audits completed however, it is not available on the District's

⁷ Indian Valley Community Services District combined schedule of findings and questioned costs June 30, 2023. p.35.

website. It is recommended that the District make available all up to date financial reports on the IVCS D website to ensure to ensure transparency and public oversight.

Additionally, California’s Public Records Act (Government Code § 6250 et seq.) mandates that most public records, including financial records, be available to the public upon request. The District offers a public record request form on its website to facilitate this process. It is recommended that IVCS D maintain an online record of the public record requests it has processed to provide a tracking system for the public, avoid duplication of requests, and ensure transparency.

Figure 4-2: Transparency and Accountability Indicators

Transparency and Accountability	IVCS D
Agency website ¹ (GC §53087.8)	Yes
Contact information available on website (GC §53087.8 (a)(3))	Yes
Annual Compensation Report (GC §53891 and 53908)	Yes
Adopted budget available on website	No
State Controller’s Office Financial Transaction Report available on website (GC §53891 and 53893)	Yes
Notice of public meetings provided	Yes
Agendas posted on website (GC §54954.2)	Yes
Public meetings are live streamed	No
Minutes and/or recordings of public meetings available on website	Audio recordings are available for meetings held from 2013-2018
Enterprise System Catalogue available on website (GC §6270.5 (a))	Yes
Compliance with financial document compilation, adoption, and reporting requirements	Yes, to an extent but website should be updated with recent financial documents
Adherence to open meeting requirements	Yes

GROWTH AND POPULATION PROJECTIONS

The Dixie fire has led residents in various communities to mandatory evacuations and displacement of residents. Many have had to relocate to safer areas temporarily or permanently, impacting local population numbers and demographics. Communities within the CMFPD and IVCS D fire and EMS service boundaries, such as the town of Greenville and Indian Falls, are part of the communities that were forced to migrate. Therefore, the area may see minimal growth in the coming years, depending on the pace of recovery, housing availability, and economic opportunities.

Additionally, the Department of Finance (DOF) projects a 30 percent decline in Plumas County's population from 2024 (18,593) to 2060 (13,025). This represents an average annual growth rate (AAGR) of negative one percent, indicating an approximate one percent annual population decline from 2024 through 2060.

DISADVANTAGED UNINCORPORATED COMMUNITIES

LAFCO is required to evaluate disadvantaged unincorporated communities as part of this service review, including the location and characteristics of any such communities. The intent and history of this requirement are outlined in the Background Section of this report.

A disadvantaged unincorporated community is defined as any area with 12 or more registered voters, or as determined by commission policy, where the median household income is less than 80 percent of the statewide annual median.

The California Department of Water Resources (DWR) has developed a mapping tool to assist in determining which communities meet the disadvantaged community's median household income definition. DWR is not bound by the same law as LAFCO to define communities with a minimum threshold of 12 or more registered voters. Because income information is not available for this level of analysis, disadvantaged unincorporated communities with smaller populations that meet LAFCO's definition cannot be identified at this time.

The DWR Mapping Tool is an interactive map application that allows users to overlay the following three US Census geographies as separate data layers—Census Place, Census Tract, and Census Block Group. The specific dataset used in the tool is the US Census American Community Survey Five-Year Data: 2016 - 2020. Only those census geographies that meet the disadvantaged community (DAC) definition are shown on the map (i.e., only those with an annual median household income (MHI) that is less than 80 percent of the Statewide annual

MHI). The statewide MHI for 2017-2021, according to Census Bureau data, is estimated at \$84,097, and hence, the calculated threshold of \$67,277 defines whether a community was identified as disadvantaged.

Per the DWR Mapping Tool, the entirety of the CMFPD and IVCSO fire service area is considered a disadvantaged community.

FINANCIAL ABILITY TO PROVIDE SERVICES

The District follows Generally Accepted Accounting Principles (GAAP) for its financial transactions, as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

The District reports two major governmental funds — general fund and proprietary fund. The general fund is used for all general revenues of the District that are not required to be accounted for in another fund. Proprietary funds' operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities. The District's two major proprietary funds are the water fund and sewer fund.

According to the FY 22-23 audit, the District faced significant challenges with key employee turnover, including a prolonged period without a General Manager. Additionally, the Dixie Fire significantly impacted the District and caused extensive damage to numerous District assets, including the Fire Department and all its equipment, the entire water plant, and Triangle Park.

The District received preliminary insurance proceeds of \$1.658 million. In the spring of 2023, the District also received \$7,003,000 from the State of California, which included both federal and state emergency management funds as a result of the Dixie Fire. The District relies heavily on service charges billed to its clients, as well as property taxes collected within the District. Currently, no assumptions have been made regarding the future impact of the wildfire on future service charges or property tax income.

All of these challenges have increased the District's vulnerability to financial statement inaccuracies and potential fraud risks. The following issues were noted as part of the FY 22-23 audit:

- The District does not have a sufficient policy for District personnel to obtain prior authorization before obligating the District for purchases.
- The District was unable to find Board approved minutes for many meetings throughout the year.
- During payroll testing, auditors indicated that they were unable to obtain documentation to confirm the approved rate of pay for employees. Additionally, a lack of documentation supporting the benefits provided to employees was noted.
- During cash disbursements testing, 12 of 17 transactions tested had no prior authorization. Due to the number of personnel assigned to duties that involve access to the general ledger, the utility billing software, and other accounting records and who also have custody of and responsibility for handling cash and other assets, an inadequate segregation of duties exists.
- Two out of three credit cards tested did not have supporting documentation.
- One out of three employees tested did not have proper pay rate authorization.

The District reported that it is in the process of recovering from the Dixie Fire and the massive turnover in employees and Directors. Additionally, the District has already implemented policies and procedures to address the above weaknesses or is in the process of doing so.

Figure 4-3: Indian Valley CSD Financial Summary, FY 22-23

	FY 22-23
Governmental Funds (General)	
Revenues	
Property Taxes	\$107,182
Proprietary Funds Administrative Services	\$363,172
Capital Grants	\$7,003,000
Interest Income	\$25,307
Other Income	\$40,980
Insurance Settlement	\$203,831
Total Revenues	\$7,743,472
Expenditures	
Personnel Services	\$325,584
Communication	\$26,996

Insurance	\$114,721
Material, Supplies, Rents, and Services	\$148,037
Office	\$12,356
Professional Services	\$164,986
Repairs and Maintenance	\$61,256
Vehicle Expense	\$25,624
Permits and Inspections	\$780
Travel, Education, and Training	\$9,651
Utilities	\$18,088
Capital Outlay	\$24,351
Interest Expense	\$771
Total Expenditures	\$933,203
Excess of Revenues Over (Under) Expenditures	\$6,801,269
Beginning Fund Balance	\$1,403,130
Ending Fund Balance	\$8,213,399
Proprietary Funds (Water and Sewer Fund)	
Operating Revenues	
Utility Sales	\$544,135
Operating Expenses	
Salaries and Benefits	\$183,071
Materials, Supplies, Rents, and Services	\$175,165
Repairs and Maintenance	\$512,011
Vehicle expenses	\$84,332
Insurance	\$67,104
Utilities	\$20,348
Permits and Inspections	\$45,130
Administrative Services – General Fund	\$363,172
Professional Services	\$305,245
Other Expenses	\$77,956

Depreciation and Amortization	\$236,804
Total Operating Expenses	\$2,070,338
Operating Income (Loss)	(\$1,526,203)
Non-Operating Revenues and (Expenses)	
Interest Expense	(\$41,448)
Interest Income	\$56,546
Property Taxes	\$224,625
Insurance Settlement	\$173,961
Other Income	\$2,885
Total Non-Operating Revenues and (Expenses)	\$416,956
Change In Net Position	(\$1,109,607)
Ending Fund Balance	\$4,612,956
Ending Fund Balance as % of Operating Revenues	\$3,503,349

BALANCED BUDGET

Recurring operating deficits are a warning sign of fiscal distress. In the short term, reserves can backfill deficits and maintain services. However, ongoing deficits eventually will deplete reserves.

Indian Valley CSD’s governmental funds revenue of \$7,743,472 for FY 22-23 exceeded total expenditures of \$933,203 by \$6,801,269. Alternately, for proprietary funds, operating expenses of \$2,070,338 exceeded operating revenues of \$544,135 by \$1,526,203.

The District’s non-operating revenue for the fiscal year was \$416,956.

NET POSITION

An agency’s "Net Position" represents the amount by which assets (e.g., cash, capital assets, other assets) exceed liabilities (e.g., debts, unfunded pension and OPEB liabilities, other liabilities). A positive Net Position indicates financial soundness over the long term.

As of FY 22-23, the District’s total assets of \$17,155,316 exceed total liabilities of \$5,177,875, resulting in a positive net position of \$11,977,441.

LONG-TERM DEBT

As of FY 22-23, IVCS D has \$1,721,534 in long-term debt. The District's long-term debt includes:⁸

- USDA Special Assessment Bonds — The District borrowed \$312,103 at 4.5 percent to help finance improvements to the Greenville sewer system. The note has annual principal payments and semiannual interest payments and matures in 2037.
- Sewer Truck Loan — In March 2019 the District purchased a Ford F250 for the Sewer Fund and financed it with a loan of \$43,339. This loan has an interest rate of 3.9 percent and calls for 72 monthly payments of \$676.07. The loan is secured by the vehicle purchased.
- Water Trunk Loan — The District purchased a Ford F350 to be used by the Water fund in March 2019. This loan requires payments of \$953.63 per month for 72 months and includes interest of 3.9 percent.

FIRE SERVICE OVERVIEW

The Indian Valley Fire Department (IVFD) provides structural and wildland fire protection, emergency medical (consisting of basic life support), hazardous material first response, and rescue services to the residents of Indian Valley.

OVERLAPPING SERVICE PROVIDERS

A mutual aid agreement exists between the IVCS D and CMFPD. These services are technically provided within the IVCS D's boundaries as they overlap the entirety of CMFPD. Additionally, both CMFPD and the Indian Valley Fire Department (IVFD) are dispatched to all incidents within the Indian Valley, regardless of the specific community.

STAFF

Due to the Dixie Fire in 2021, staffing levels dropped from 15 volunteers to 10 as a result of the destruction of homes and loss of jobs. Over the past three years, however, the number of volunteers has doubled to 20, including a paid part-time Chief.

Five IVFD volunteers are active First Responder EMS, one serves as the Plumas County Director of Risk Management, Safety, and Emergency Services, and two are Plumas County

⁸ Indian Valley Community Services District. Notes to Financial Statements. June 30, 2023. p.22-24.

Reserve Deputies. Additionally, nine volunteers hold Firefighter I ratings. The department has a strong partnership with Lassen College’s Fire Science program. Over the past year, IVFD members have participated in multiple courses, including a Driver Training 1A class held at their Greenville station in June 2024, which also included attendees from Indian Rancheria and CalFire. IVFD will host another firefighter class in September 2024 and has had several volunteers graduate from the Quincy FD Fire Academy in recent years, including five in 2022, three in 2023, and one in 2024.

FACILITIES

IVFD operated out of four strategically located fire stations in Greenville, Taylorsville, North Arm Indian Valley, and Genesee.

During the Dixie Fire, Greenville was largely destroyed, including the fire station, sheriff substation, and ambulance crew quarters. IVCSO is now constructing a new public safety complex on five acres south of Greenville, featuring the Plumas County Sheriff’s Office (PCSO) substation, Plumas District Hospital (PDH) ambulance crew quarters, and a three-bay apparatus garage with six doors. The facility, with just under 11,000 square feet, will also include offices and a large meeting room. Estimated to cost around \$4.5 million, construction is set for 2025. This new building will serve as a central hub for the fire department and support future expansion.

Figure 4-4: IVCSO Fire Facilities and Equipment

IVCSO FACILITIES AND EQUIPMENT				
Facility	Address	Year Built	Condition ⁹	Equipment
Greenville Station 1	19646 H89, Greenville CA 95947	2021, reconstruction underway due to Dixie fire	Burned in Dixie Fire. Blueprints completed for new station	1 Heavy Rescue 2 Type 1 Engines 1 Type III Engine
Taylorsville Station 2	4290 Nelson Street Taylorsville, CA 95983	1965, Additional Engine Bay Construction in 1978 and 1988	Good- Repainted exterior 2021, Renovation in progress	1 Water Tender 1 Type I Engine 1 Rescue Engine 1 Wildland Engine

⁹ Facility condition definitions: **Excellent**—relatively new (less than 10 years old) and requires minimal maintenance. **Good**—provides reliable operation in accordance with design parameters and requires only routine maintenance. **Fair**—operating at or near design levels; however, non-routine renovation, upgrading and repairs are needed to ensure continued reliable operation. **Poor**—cannot be operated within design parameters; major renovations are required to restore the facility and ensure reliable operation.

North Arm Station 3	6344 North Arm Road Greenville, CA95947	1980	Good- Repainted interior/exterior 2023	1 Water Tender 1 Type III Engine
Genesee Station 4	5497 Fir Fork Road Taylorsville CA 95983	1982	Good- Repainted interior/exterior 2023	1 Type III Engine

IVFD reports that over the past six years, the department has acquired a water tender, three Type III wildland engines, three Type I structure engines, a support unit, and a brush rig. Although previously used and from the 1990s and 2000s, these additions represent a substantial upgrade, replacing apparatus that dated back to the 1960s and 1970s.

The Department also inspects and makes necessary repairs to SCBAs, air refilling stations, and fire extinguishers as required by OSHA.

DISPATCH

The County Sheriff is the PSAP; consequently, most landline emergency calls (9-1-1 calls) are directed to the Sheriff. The Sheriff's Office answers most cell phone emergency calls (9-1-1 calls); however, some are answered by California Highway Patrol and redirected to the Sheriff. The Sheriff provides dispatching for most fire providers in the County except for the ones in the northern part of the County, which are served by the Susanville Interagency Fire Center. The Forest Service has its own dispatch.

As mentioned, both CMFPD and IVFD are dispatched to all incidents within Indian Valley.

SERVICE DEMANDS

From 2018 to 2023, the IVFD's total service calls remained relatively stable, ranging from 282 to 365 annually. As of mid-2024, the department recorded 168 calls and anticipates service demand to increase with the rebuilding of homes and businesses following the Dixie Fire.

INFRASTRUCTURE NEEDS

In addition to rebuilding the Greenville station after the Dixie Fire, the Department reports that the Taylorsville Station is also being partially remodeled. This includes repainting, drywall installation, and electrical updates, with a total project cost of \$25,000 covered by the Fire Department's budget.

CHALLENGES

The District reports challenges arising from the presence of two distinct fire departments in Indian Valley with overlapping boundaries and differing operational standards. This situation has led to accountability issues, operational difficulties, and conflicts, as both departments are dispatched to the same incidents despite their differing policies and oversight.

SYSTEM ADEQUACY

There are many measures of a successful fire protection service. This section focuses on the Insurance Services Office (ISO) rating for the community.

The ISO classifies fire services in the communities as an indicator of the general adequacy of coverage. Communities with the best fire department facilities, systems for water distribution, fire alarms and communications, and equipment and personnel receive a rating of 1. IVFD was last evaluated in 2020 and has an ISO rating of 4/4Y.

GOVERNANCE STRUCTURE OPTIONS

The Indian Valley Fire Department has indicated operational challenges due to the presence of two separate fire departments in the Indian Valley community, with overlapping boundaries and differing standards. Therefore, consolidation of the IVCS and the CMFPD is recommended.

It is important to note that the IVFD supports the option of consolidating the Departments to address the challenges and inconsistencies in service delivery to the Indian Valley community.

For more details on the reorganization process, please refer to the Governance Structure Options section in Chapter 4.

IVCSD DETERMINATIONS

GROWTH AND POPULATION PROJECTIONS

4-1: The Dixie Fire has caused mandatory evacuations and displacement in communities like Greenville and Indian Falls, which fall within IVCSD and CMFPD fire and EMS boundaries. Therefore, minimal growth is anticipated due to recovery, housing, and economic factors. Additionally, the Department of Finance (DOF) forecasts a 30 percent population decline in Plumas County from 2024 to 2060, with an average annual decline of about 1 percent.

THE LOCATION AND CHARACTERISTICS OF DISADVANTAGED UNINCORPORATED COMMUNITIES WITHIN OR CONTIGUOUS TO THE AGENCY'S SOI

4-2: According to Census Bureau data, the statewide MHI for 2017- 2021 is estimated at \$84,097, and hence, the calculated threshold of \$67,277 (80 percent) defines whether a community is identified as disadvantaged. Per the California Department of Water Resources (DWR) Mapping Tool, the entirety of the CMFPD and IVCSD fire service area is considered a disadvantaged community (DAC).

PRESENT AND PLANNED CAPACITY OF PUBLIC FACILITIES AND ADEQUACY OF PUBLIC SERVICES, INCLUDING INFRASTRUCTURE NEEDS AND DEFICIENCIES

4-3: The Indian Valley Fire Department (IVFD) operates from four stations in Greenville, Taylorsville, North Arm Indian Valley, and Genesee. The Greenville station, along with other key facilities, was destroyed in the Dixie Fire. In response, IVCSD is constructing a new \$4.5 million public safety complex south of Greenville. Scheduled for completion in 2025, this new facility will centralize operations and support future growth.

4-4: Over the past six years, IVFD has upgraded its fleet with a water tender, three Type III wildland engines, three Type I structure engines, a support unit, and a brush rig, replacing outdated equipment from the 1960s and 1970s. The department also maintains compliance with OSHA regulations through regular inspections and repairs of SCBAs, air refilling stations, and fire extinguishers.

4-5: From 2018 to 2023, the IVFD's service call volume remained relatively stable, ranging from 282 to 365 annually. As of mid-2024, the department recorded 168 calls and expects service demand to increase as homes and businesses are rebuilt following the Dixie Fire.

4-6: In addition to rebuilding the Greenville station, the Department is also partially remodeling the Taylorsville Station. This project includes repainting, drywall installation, and electrical updates, with a total cost of \$25,000, funded by the Fire Department's budget.

4-7: The presence of two distinct fire departments in Indian Valley with overlapping boundaries and differing operational standards has led to operational difficulties and challenges with accountability.

FINANCIAL ABILITY OF AGENCIES TO PROVIDE SERVICES

4-8: According to the FY 22-23 audit, the District faced significant challenges, including key employee turnover and a prolonged period without a General Manager. The Dixie Fire in August 2022 caused extensive damage to District assets, including the Fire Department, water plant, sewer system, and Triangle Park. The District received \$1.658 million in insurance proceeds and \$7,003,000 in state and federal emergency management funds in 2023.

4-9: FY 22-23 audit findings highlighted several issues: insufficient policies for purchase authorization, missing Board-approved meeting minutes, lack of payroll and benefit documentation, unauthorized cash disbursements, inadequate segregation of duties, and lack of supporting documentation for credit card transactions and employee pay rates. The District is addressing these weaknesses and implementing new policies and procedures to improve its operations.

STATUS OF, AND OPPORTUNITIES FOR, SHARED FACILITIES

4-10: CMFPD and IVCS D have a mutual aid agreement, with their service areas overlapping completely. Both CMFPD and the Indian Valley Fire Department (IVFD) respond to all incidents within the Indian Valley, regardless of the specific community involved.

4-11: The newly rebuilt public safety complex will include a Plumas County Sheriff's Office (PCSO) substation and Plumas District Hospital (PDH) ambulance crew quarters.

ACCOUNTABILITY FOR COMMUNITY SERVICE NEEDS, INCLUDING GOVERNMENTAL STRUCTURE AND OPERATIONAL EFFICIENCIES

4-12: IVCSO generally meets the requirements outlined in State laws regarding the Brown Act, website materials, and best practices to ensure easy access to significant planning documents and financial reports.

4-13: The District posts meeting agendas online 72 hours in advance and provides access to past agendas and meeting minutes from 2024, 2023, 2022, 2021, and 2018, although some minutes for FY 22-23 are missing. The District prepares and adopts an annual budget and audits. IVCSO complies with state financial reporting requirements by making the State Controller's Financial Transactions Report, Annual Compensation Report, and Enterprise System Catalogue available on its website. IVCSO also offers an online public record request form.

4-13: IVCSO does not livestream meetings, and archived audio recordings are available only from 2013 to 2018. Some minutes for FY 22-23 are missing, and the latest budget and financial audits are not easily accessible online. To enhance transparency, all financial reports and records of public records requests should be made available online.

4-14: To enhance service consistency within the Indian Valley community and address CMFPD's challenges, it is recommended that the Plumas LAFCO Commission initiate the consolidation of CMFPD and IVCSO. Alternatively, the Districts could initiate the consolidation process through a Resolution of Application or by adopting a similar application of dissolution of CMFPD and annexation to IVCSO. Given past challenges with reorganization efforts, it is essential to establish clear priorities and terms.