REDWOOD VALLEY-CALPELLA FIRE DISTRICT

- Delbert Phelps Fire House
- 8481 East Road

Redwood Valley CA 95470

Phone: 707-485-8121

www.redwoodvalleycalpellafire.org

BOARD OF DIRECTORS

Joe Cooper   Stephanie Dunken   Ryan Mayfield   Russel Odell   James Tuso

REGULAR MEETING AGENDA

Thursday, August 13, 2026 at 6:00PM

Any person who requires a disability related modification or accommodation in order to participate in a public meeting should make such a request to Jessica Keizer, Board Clerk, for immediate consideration.

1. Opening Business

1.1 Call to Order

1.2 Pledge of Allegiance

1.3 Roll Call

2. Public Comment (GC §54954.3)

This portion of the meeting is reserved for persons wishing to address the Board on any matter not on the agenda. Any matter that requires Board action will be referred to staff for a report and action at a subsequent Board meeting.

3. Agenda Amendments (GC §54954.2) – Discussion/Action

4. Consent Calendar

(Consent calendar items will be enacted upon by one motion. There will be no separate discussion on items unless a Board Member, Staff, or member of the public requests removal of the item for separate action.)

4.1 Minutes: Approve Regular Board Meeting Minutes of June 11, 2026 (No July Meeting)

4.2 Payroll: Approve Payroll12,13,14,15 and 16 in the amount of: $72,378.96

4.3 Expenditures: Approve Expenditures for June and July in the Amount of:

General Fund with CalCard Details: $39,313.49

5. Action Items – Discussion/Action

5.1 **Public Hearing:** Review and Approve the Final Budget for fiscal year 2026/27 per California Health and Safety Code Section 13890 - Discussion/Action

5.2 Review and Approve Retro Stipends Volunteer Stipends for the Positions of Interim Fire Chief and Operations Battalion Chief. - Discussion/Action

5.3 Review and Approve letter of engagement for annual audit PnCPA - Discussion/Action

5.4 Approve Resolution 2026-04 for Funds Transfer From General Fund to the Equipment Fund in the Amount of $44,044.42. - Discussion/Action

6. Board of Directors and Administrative Reports – Information/Discussion

(No action will be taken on any questions raised by the Board at this time.)

6.1 Board of Directors Report
Human Resources Committee (Ad Hoc – Dunken and Odell)
Budget Committee (Standing – Dunken and Odell)

6.2 Fire Chief Report

6.3 Volunteers Reports (Fire Marshal, Training Officer and Safety Officer)

6.4 Volunteer Association Report

7. Correspondence – Information

8. Request for Future Agenda Items

9. Closed Session: Government Code §54957

9.1 Fire Chief Recruitment: Government Code §54957.(b)(1)

9.2 Interim Fire Chief Performance Review: Government Code §54957.(b)(1)

10. Open Session

10.1 Report on Closed Session: Government Code §54957.1

11. Adjournment

Next Regularly Scheduled Board Meeting
Thursday, September 10, 2026 at 6 p.m.

REDWOOD VALLEY-CALPELLA FIRE DISTRICT
BOARD OF DIRECTORS REGULAR MEETING
MINUTES
June 11, 2026

1. Opening Business

1.1 Call to Order

The meeting was called to order by Chair Dunken at 6:00 PM.

1.2 Pledge of Allegiance

1.3 Roll Call

X Director Cooper   X Chair Dunken   X Director Mayfield   X Director Odell   AB Director Tuso

Staff present: Jessica Keizer, FAE Chase Taber

2. Public Comment (GC §54954.3)

None

3. Agenda Amendments (GC §54954.2)

Amendment requesting addition of item 6.2, A Discussion/Action item to review the funding contract EO-26-131 that was received from the County after the publication of the Agenda.

Director Mayfield made a motion, seconded by Director Cooper, to approve the late addition from the County as item 6.2 Review and approve County Contract EO-26-131.

Ayes: Cooper, Mayfield, Odell, Dunken
Noes:
Absent: Tuso
Abstain:
Motion passes

4. Consent Calendar

4.1 Minutes: Approve Regular Board Meeting Minutes of May 14, 2026

4.2 Payroll: Approve Payroll 26, 9 and 10 in the amount of: $27,026.60

4.3 Expenditures: Approve Expenditures for April in the Amount of:
General Fund with CalCard Details: $24,528.40

Director Mayfield made a motion, seconded by Director Odell, to approve the consent calendar.

Ayes: Cooper, Mayfield, Odell, Dunken
Noes:
Absent: Tuso
Abstain:
Motion passes

5. Special Order of the Day

Introduction of Duty Officer - Acting FAE Chase Taber
Chase Taber was introduced to the Board as the District's new Duty Officer.

6. Action Items – Discussion/Action

6.1 Review information to amend the formula in which Measure P is disbursed among the Districts. Special guest Emily Tecchio will present the proposed changes and also the potential future of Measure P funding. Discussion/Action

Emily Tecchio presented information regarding proposed changes to the formula used to distribute Measure P funding among the Districts and discussed the potential future of Measure P funding. She also gave an update on the proposed measure the Chiefs Association is going to be seeking to make the funding permanent.

6.2 Added Item* Review and Approve Funding Contract EO-26-131 from the County of Mendocino in the amount of $86,541.60.

Director Odell made a motion, seconded by Director Mayfield, to approve the proposed funding contract from the County (EO-26-131) and authorize the Board Chair to sign on behalf of the District.

Ayes: Cooper, Mayfield, Odell, Dunken
Noes:
Absent: Tuso
Abstain:
Motion passes

7. Board of Directors and Administrative Reports – Information/Discussion

(No action will be taken on any questions raised by the Board at this time.)

7.1 Board of Directors Report
Human Resources Committee (Ad Hoc - Dunken and Odell)

Nothing to report.

7.2 Board of Directors Report
Mid Year Budget Committee (Ad Hoc - Dunken and Odell)

Completed the preliminary draft for the upcoming budget and the final draft will be presented on August 13, 2026.

7.3 Fire Chief Report -

Total calls: **Total incidents: 57**

- Commend the crews for the excellent work they continue to do on emergency responses.

- The current Average for May, VPC (Volunteers Per Call) is 3.90, which is a great response level for our district.

- The Duty Officer (DO) position has been Filled by Acting FAE Chase Taber.
  We are wrapping up structure fire training and will soon transition into Wildland training.

- Ongoing projects include:
  - Sale of surplus equipment (Slip in Unit)
  - Progress on the new Light Rescue
  - Tree Removal (Back Yard)

7.4 Volunteers Reports (Fire Marshal, Training Officer and Safety Officer)

Fire Marshal- Fire Marshal Keizer updated the Board that annual inspections are being completed.

Training Officer- Highlights of current training that is scheduled in preparation for wildland fire season.

Safety Officer- Working on ordering additional PPE

7.5 Volunteer Association Report-

The Volunteer Association highlighted the upcoming events- Annual BBQ July 18th
RVCFD was invited to participate in water days for both Eagle Peak Middle School and Calpella Elementary School.

8. Correspondence – Information

None

9. Request for Future Agenda Items

None

10. Closed Session: Government Code §54957 6:48PM

Closed session was entered into at 6:48PM

10.1 Fire Chief: Government Code §54957. (b)(1)

11 Open Session reconvened at 7:48PM

11.1 Report on Closed Session: Government Code §54957.1

It was reported that due to events happening and a difficulty having a quorum the July Board Meeting will be canceled and the next meeting will take place in August, no other actions were taken.

:

12. Adjournment at 7:15PM

There being no further business to come before the Board the meeting was adjourned at 7:15PM.
The next Regular Board Meeting will be August 13, 2026 at 6:00 PM

Stephanie Dunken, Chair	Jessica Keizer, Clerk

Redwood Valley Calpella Fire District

Payroll details report

From Jun 01, 2026 to Jul 31, 2026 for all employees from all locations

Pay date	Name		Hours	Gross pay	Other pay	Employee taxes & deductions		Net pay	Employer taxes & contributions		Total payroll cost
Total		**Gross**	**2383.5h**	**$64,708.56**		**Employee taxes**	**-$13,273.31**	**$48,196.72**	**Total**	**$7,670.40**	**$72,378.96**
		Regular Pay	1495h	$35,368.85		Federal Income Tax	-$6,047.54		**Employer taxes**	**$5,761.20**	
		FLSA OT	192h	$2,154.90		Social Security	-$3,995.19		Social Security Employer	$3,995.19	
		Sick Pay	4h	$113.32		Medicare	-$934.36		Medicare Employer	$934.36	
		Vacation Pay	119h	$2,850.34		CA Income Tax	-$1,458.52		CA ETT	$15.12	
		Strike Team Pay-Current		$0.00		CA State Disability Ins	-$837.70		CA SUI Employer	$816.53	
		Safety Officer Stipend		$500.00					**Contributions**	**$1,909.20**	
		Training Officer Stipend		$1,000.00					CalPERS 457 Retirement	$1,909.20	
		Retro Pay		$467.48							
		Expense Reimbursement		$270.00							
		Reimbursement		$0.00							
		QRDO Stipend		$600.00							
		Fire Marshal Stipend		$1,000.00							
		1012 Seasonal FF (FAE)	108.5h	$2,591.53							
		1013 Extra Hours	309h	$7,216.82							
		Interim Chief 861012		$3,560.00							
		1014 Strike Team Current 2026	156h	$7,015.32							
		Pretax deductions		**-$3,238.53**							
		CalPERS 457 Retirement		-$3,238.53							
		Adjusted gross		**$61,470.03**							

ITEM 4.3

Redwood Valley Calpella Fire District
Monthly Disbursements
June-July, 2026

	Date	Num	Vendor	Amount
001002 Savings Bank - Checking				
	06/03/2026	3884	AT&T	-135.52
	06/03/2026	3885	Bernardo Gonzalez Awards Dinner Cake	-140.19
	06/03/2026	3886	Med-Tech Resource, LLC	-96.11
	06/03/2026	3887	Nick Barbieri Trucking	-1,043.16
	06/03/2026	3888	S&L Controller Services	-1,659.66
	06/03/2026	3889	Special District Risk Management Authority	-2,220.41
	06/03/2026	3890	Tyler . Welsh	-127.98
	06/17/2026	3892	Cross Connections Emergency Services	-4,476.93
	06/17/2026	3893	Failsafe Testing LLC	-693.84
	06/17/2026	3894	FleetPride	-9.69
	06/17/2026	3895	Tyler . Welsh	-43.33
	06/17/2026	3896	Ukiah Valley Fire Authority	-963.00
	06/22/2026	ACH 6/22/2026	Ricoh USA, Inc.	-276.81
	6/22/2026	ACH 07/10/2026	US Bank Cal Card	-3,307.37
	07/10/2026	ACH 7/10/2026	PG&E	-1,212.76
	07/15/2026	3898	AT&T	-134.77
	07/15/2026	3899	Curtis Tools	-4,333.37
	07/15/2026	3900	FleetPride	-58.21
	07/15/2026	3901	Liebert Cassidy Whitmore	-577.50
	07/15/2026	3902	Nick Barbieri Trucking	-2,199.81
	07/15/2026	3903	O'Reilly Auto Parts	-110.49
	07/15/2026	3904	PG&E	-94.34
	07/15/2026	3905	S&L Controller Services	-1,670.70
	07/15/2026	3906	United States Postal Service	-198.00
	7/22/2026	ACH 07/10/2026	US Bank Cal Card	-12,833.33
	7/31/2026	ACH 7/31/2026	Ricoh USA, Inc.	-696.21
Total for 001002 Savings Bank - Checking				-39,313.49
TOTAL				**-$39,313.49**

Redwood Valley Calpella Fire District

Budget vs. Actuals: FYE 2026 - FY26 P&L

July 2025 - June 2026

	TOTAL					
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET	% REMAINING
Income						
821110 Current Secured Taxes	329,325.47	335,000.00	-5,674.53	5,674.53	98.31 %	1.69 %
821120 Current Unsecured Taxes	8,010.67	10,000.00	-1,989.33	1,989.33	80.11 %	19.89 %
821130 Supplemental Roll Taxes	4,615.15	2,000.00	2,615.15	-2,615.15	230.76 %	-130.76 %
821220 Property Tax Prior Unsecured	250.25		250.25	-250.25		
821300 Special Tax (Fire Assessments)	248,054.25	269,000.00	-20,945.75	20,945.75	92.21 %	7.79 %
821500 Sales & Use Tax	148,806.33	280,000.00	-131,193.67	131,193.67	53.15 %	46.85 %
821510 Prop 172 - Sales Tax - Public Safety	15,981.23	22,000.00	-6,018.77	6,018.77	72.64 %	27.36 %
821600 Timber Yield Tax	8.94		8.94	-8.94		
821700 Highway Property Rental	2.98		2.98	-2.98		
822612 Burn Permits	900.00		900.00	-900.00		
825481 Homeowners Exemption	876.64	1,750.00	-873.36	873.36	50.09 %	49.91 %
825490 State Other	143,185.87	166,000.00	-22,814.13	22,814.13	86.26 %	13.74 %
825670 Federal Other	160.66	25,000.00	-24,839.34	24,839.34	0.64 %	99.36 %
826175 Plans & Inspections	7,161.50	10,000.00	-2,838.50	2,838.50	71.62 %	28.39 %
826199 Emergency Response	8,932.25	2,750.00	6,182.25	-6,182.25	324.81 %	-224.81 %
826390 Other Charges		500.00	-500.00	500.00		100.00 %
827700 Other	44,479.80	22,000.00	22,479.80	-22,479.80	202.18 %	-102.18 %
827707 Donations	13,865.23	8,500.00	5,365.23	-5,365.23	163.12 %	-63.12 %
827800 Other - Services Provided	73,169.80	72,500.00	669.80	-669.80	100.92 %	-0.92 %
827900 Grant Revenue	50.00	13,550.00	-13,500.00	13,500.00	0.37 %	99.63 %
Total Income	**$1,047,837.02**	**$1,240,550.00**	**$ -192,712.98**	**$192,712.98**	**84.47 %**	**15.53 %**
GROSS PROFIT	**$1,047,837.02**	**$1,240,550.00**	**$ -192,712.98**	**$192,712.98**	**84.47 %**	**15.53 %**
Expenses						
861000 Payroll Expenses						
861011 Salaries	279,043.84	389,500.00	-110,456.16	110,456.16	71.64 %	28.36 %
861012 Salaries - Extra Help	77,971.62	110,000.00	-32,028.38	32,028.38	70.88 %	29.12 %
861013 Overtime	77,492.29	46,000.00	31,492.29	-31,492.29	168.46 %	-68.46 %
861014 Misc. Salaries - Strike Team	38,053.74	87,650.00	-49,596.26	49,596.26	43.42 %	56.58 %
861021 Contribution Employee Investment	10,845.67	17,000.00	-6,154.33	6,154.33	63.80 %	36.20 %
861022 Payroll Taxes - SS, Medicare and SUI	48,080.64	54,150.00	-6,069.36	6,069.36	88.79 %	11.21 %
861030 Employee Insurance	44,738.45	57,200.00	-12,461.55	12,461.55	78.21 %	21.79 %
861035 Worker’s Comp	37,209.13	40,000.00	-2,790.87	2,790.87	93.02 %	6.98 %
Wages						
1014 Strike Team Cur	7,015.32		7,015.32	-7,015.32		
Paid time off	1,590.66		1,590.66	-1,590.66		
Severance Pay	64,333.50		64,333.50	-64,333.50		
Total Wages	**72,939.48**		**72,939.48**	**-72,939.48**		
Wages (deleted)	0.00		0.00	0.00		

Redwood Valley Calpella Fire District

Budget vs. Actuals: FYE 2026 - FY26 P&L

July 2025 - June 2026

	TOTAL					
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET	% REMAINING
Total 861000 Payroll Expenses	**686,374.86**	**801,500.00**	**-115,125.14**	**115,125.14**	**85.64 %**	**14.36 %**
862050 Clothing & PPE	15,833.47	25,000.00	-9,166.53	9,166.53	63.33 %	36.67 %
862060 Communications	3,415.30	5,000.00	-1,584.70	1,584.70	68.31 %	31.69 %
862080 Emergency Meals and Hydration Supplies	848.67	3,000.00	-2,151.33	2,151.33	28.29 %	71.71 %
862090 Station Supplies	4,092.21	5,500.00	-1,407.79	1,407.79	74.40 %	25.60 %
862101 Insurance - General/Liability/Auto	27,347.46	30,000.00	-2,652.54	2,652.54	91.16 %	8.84 %
862120 Apparatus and Equipment Maintenance	14,145.27	35,000.00	-20,854.73	20,854.73	40.42 %	59.58 %
862130 Structures and Grounds Maintenance	12,710.18	10,000.00	2,710.18	-2,710.18	127.10 %	-27.10 %
862140 Medical Supplies	2,995.49	4,200.00	-1,204.51	1,204.51	71.32 %	28.68 %
862150 Memberships	4,400.00	4,500.00	-100.00	100.00	97.78 %	2.22 %
862160 Miscellaneous	57,113.40		57,113.40	-57,113.40		
862170 Office Expense	8,298.93	11,000.00	-2,701.07	2,701.07	75.44 %	24.56 %
862181 Auditing Expense	2,600.00	5,200.00	-2,600.00	2,600.00	50.00 %	50.00 %
862183 Legal	15,962.82	5,000.00	10,962.82	-10,962.82	319.26 %	-219.26 %
862185 Medical Evaluations	925.00	3,700.00	-2,775.00	2,775.00	25.00 %	75.00 %
862187 Education & Training	13,132.36	15,000.00	-1,867.64	1,867.64	87.55 %	12.45 %
862189 Professional & Special Services	26,674.72	31,800.00	-5,125.28	5,125.28	83.88 %	16.12 %
862190 Publication & Legal Noticies	1,305.09	2,000.00	-694.91	694.91	65.25 %	34.75 %
862200 Rent & Leases - Equipment	1,872.98	900.00	972.98	-972.98	208.11 %	-108.11 %
862220 Small Tools & Instruments	51,283.16	55,000.00	-3,716.84	3,716.84	93.24 %	6.76 %
862239 Spec. Department Expense	4,017.37	9,000.00	-4,982.63	4,982.63	44.64 %	55.36 %
862250 Trans & Travel	18,339.58	22,000.00	-3,660.42	3,660.42	83.36 %	16.64 %
862260 Utilities	18,581.86	16,500.00	2,081.86	-2,081.86	112.62 %	-12.62 %
863113 Payments to Other Govt. Agencies	19,024.66	18,410.00	614.66	-614.66	103.34 %	-3.34 %
863310 Interest Expense	22,676.91	22,677.00	-0.09	0.09	100.00 %	0.00 %
864370 F/A Equipment	189,866.97	180,000.00	9,866.97	-9,866.97	105.48 %	-5.48 %
Bank Charges & Fees	10.00		10.00	-10.00		
Reimbursements	667.00		667.00	-667.00		
Reimbursement	691.90		691.90	-691.90		
Total Reimbursements	**1,358.90**		**1,358.90**	**-1,358.90**		
Total Expenses	**$1,225,207.62**	**$1,321,887.00**	**$ -96,679.38**	**$96,679.38**	**92.69 %**	**7.31 %**
NET OPERATING INCOME	**$ -177,370.60**	**$ -81,337.00**	**$ -96,033.60**	**$96,033.60**	**218.07 %**	**-118.07 %**
Other Income						
824100 Interest	31,836.55	6,000.00	25,836.55	-25,836.55	530.61 %	-430.61 %
Gain(Loss) on Sale of Equipment	190,150.00	100,000.00	90,150.00	-90,150.00	190.15 %	-90.15 %
Total Other Income	**$221,986.55**	**$106,000.00**	**$115,986.55**	**$ -115,986.55**	**209.42 %**	**-109.42 %**
NET OTHER INCOME	**$221,986.55**	**$106,000.00**	**$115,986.55**	**$ -115,986.55**	**209.42 %**	**-109.42 %**
NET INCOME	**$44,615.95**	**$24,663.00**	**$19,952.95**	**$ -**	**180.90 %**	**-80.90 %**

Redwood Valley Calpella Fire District

Budget vs. Actuals: FYE 2026 - FY26 P&L

July 2025 - June 2026

	TOTAL					
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET	% REMAINING
				19,952.95		

Redwood Valley-Calpella Fire District
Equipment Trust Fund (2110)
2026/2027

Rev. Acct#	Revenue Desc	Rev. Amount	Exp. Acct#	Expense Category	Exp Amount
4100	Interest	4,000	4370	R6230 and E6291	745,089
7707	Contributions and Donations	0			0
	Sale of Fixed Asset/Prop P/Grant	754,407			0
	Total Transfer from Gen. Fund	**758,407**		**Total Transfer to General Fund**	**745,089**
	Fund Balance	328,029.57		Future Estimated Balance	341,348
	Grand Total	**1,086,437**			**1,086,437**

Sale of Fixed asset/Prop P $25,941.00	754,407.00
Previous Sales of Fixed Assets	0.00

REDWOOD VALLEY-CALPELLA FIRE DISTRICT
FINAL GENERAL FUND BUDGET (3540)
2026/2027

	Expenditure Summary	
Account #86-	**Category**	**Amount**
	Salaries and Benefits	
1011	Regular Pay - Permanent	359,132
1012	Extra Help and Volunteer Stipends	75,360
1013	Extra Hours/FLSA Overtime	48,282
1014	Emergency Hire/Strike Team/Task Force+(ABH2024)	0
1021	Retirement	17,957
1022	Social Security Tax	29,932
1023	Medicare Tax	7,000
1030	Medical Insurance	67,211
1031	Unemployment Tax	6,284
1035	Workers Compensation Insurance	40,000
	Total Salaries and Benefits	**651,158**
	Services and Supplies	
2050	Clothing and Personal Protective Equipment	47,000
2060	Communications	5,980
2080	Emergency Meals and Hydration Supplies	3,000
2090	Station Supplies	3,400
2101	Insurance - General Liability, Property and Equipment	30,000
2120	Apparatus and Equipment Maintenance	32,000
2130	Station Maintenance	5,000
2140	Medical Supplies	14,191
2150	Memberships	4,765
2170	Office Expense	9,276
2181	Auditing	5,720
2183	Legal Fees	10,000
2185	Medical Physicals, Test and Vaccinations	3,700
2187	Education & Training	22,500
2189	Professional/Special Services	25,000
2190	Publications and Legal Notices	2,125
2200	Equipment Rents and Leases	900
2220	Small Tools and Equipment	30,000
2231	Election Expenses	12,000
2239	Special District Expense	6,000
2250	Transportation and Travel	32,000
2260	Utilities	25,500
	Total Services & Supplies	**330,057**
	Other Charges	
3113	Payments to other Governmental Agencies	18,010
3310	Interest Expense - WT6291 (1 of 7)	0
3311	Debt Payment - WT6291 (1 of 7)	0
	Total Other Charges	**18,010**
	Fixed Assets	
4360	Structures and Improvements	60,000
4370	Equipment	745,089
4370	Equipment	0
	Total Fixed Assets	**805,089**
	Contingencies	**0**
	TOTAL EXPENDITURES	**1,804,314**

REDWOOD VALLEY-CALPELLA FIRE DISTRICT
FINAL GENERAL FUND BUDGET (3540)
2026/2027

Rev Acct#	Revenue Desc	Rev Amount	Expense Category	Exp Amount
82-				
1110	Prop Tax - Secured	342,705	Salaries & Benefits	651,158
1120	Prop Tax - Unsecured	10,000	Services & Supplies	330,057
1130	Prop Tax - Supplemental	2,000	Other Charges	18,010
1300	Special Tax Assessments	269,000	Fixed Assets	805,089
1500	Sales Tax - Measure P (3/31/2033)	280,000	Contingencies	0
1510	Sales Tax - Prop. 172	24,000		
4100	Interest	6,000		
5481	Homeowners Exemption	1,750		
5490	State Strike Team/Task Force+(ABH 2024)	0		
5670	Federal Strike Team/Task Force	0		
6175	Plan Check and Inspection Fees	10,000		
6199	Emergency Response Fees	2,750		
6390	Other Charges	500		
7700	Other Revenue (Meas. D TOT)	25,000		
7707	Donations	23,500		
7800	Coyote Valley Casino Services Contract	72,500		
7900	Grants	672,016		
7500	Sale of Fixed Assets	70,000		
	Total Revenue	**1,811,721**	**Total Expenses**	**1,804,314**
750001	Operating Transfer In from Eq. Trust	745,089	Transfer to Eq. Trust	7,407.00
	Fund Balance (County&SBMC)	1,145,133.62		
	Grand Total	**3,701,944**		**1,811,721**

General Fund	6/30/2026
1,073,168.32	County
71,965.30	SBMC

8/13/2026

AGENDA ITEM NO. 5.2

RVCFD Staff Report

DATE: 8/13/2026
TO: RVCFD Board of Directors
FROM: Staff

SUBJECT: Leadership Transition and Stipend Clarification

Background

In February 2026, there was a change in leadership within the Redwood Valley-Calpella Fire District. At that time, the current Interim Fire Chief and Operations Battalion Chief assumed leadership responsibilities for RVCFD and began performing the duties associated with their respective roles.

Stipends for these leadership responsibilities were not formally developed or established until May 2026. As a result, clarification is needed regarding compensation for duties performed during the months of March and April 2026, prior to the establishment of the stipend structure.

Board Direction Requested

Staff is requesting direction from the Board of Directors regarding whether stipends should be issued to the Interim Fire Chief and Operations Battalion Chief for leadership duties performed during March and April 2026.

If the Board determines that stipends should be issued, staff will proceed according to the amount and terms approved by the Board.

Recommended Action:

Discuss and provide direction regarding the issuance of stipends for March and April 2026 for duties performed by the Interim Fire Chief and Operations Battalion Chief.

ITEM 5.3

July 2, 2026

Redwood Valley-Calpella Fire District
PO Box 385
Redwood Valley, CA 95470

Dear Board:

We are pleased to confirm our understanding of the services we are providing for Redwood Valley-Calpella Fire District for the year-ended June 30 , 2026. We will audit the Statement of Net Position, Statement of Activities and where applicable the Statement of Revenues, Expenditures, and Change in Fund Balance, Balance Sheet and Statement of Cash Flows of Redwood Valley-Calpella Fire District as of and for the year ended Redwood Valley-Calpella Fire District.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and, if applicable, in accordance with Government Auditing Standards, and/or any state or regulatory audit requirements] will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that [identify the included supplementary information, such as management's discussion and analysis and budgetary comparison information] be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, 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. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis

Auditor Responsibilities

We will conduct our audit in accordance with GAAS *and, if applicable, in accordance with Government Auditing Standards, and/or any state or regulatory audit requirements*. As part of an audit in accordance with GAAS *and, if applicable, in accordance with Government Auditing Standards, and/or any state or regulatory audit requirements*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting

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1 E Liberty St, Ste 600 | Reno, NV 89501 | Phone: 707-279-4259 | Zach@PehlingCPA.com

from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls.

- Obtain an understanding of the system of internal control 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.[2] However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Redwood Valley-Calpella Fire District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS *and, if applicable, in accordance with Government Auditing Standards, and/or any state or regulatory audit requirements*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of Redwood Valley-Calpella Fire District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that *management and, when appropriate, those charged with governance* acknowledge and understand that they have responsibility:

a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America *or, the applicable financial reporting framework*;
b. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
c. To provide us with:
   i. Access to all information of which *management* is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
   ii. Additional information that we may request from *management* for the purpose of the audit;
   iii. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence.
   iv. A written acknowledgement of all the documents that *management* expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
   v. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.

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d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on the financials; and
j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.[1]

As part of our audit process, we will request from [*management and, when appropriate, those charged with governance*], written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

With respect to any nonattest services we perform, *financial statement preparations,*

We will not assume management responsibilities on behalf of Redwood Valley-Calpella Fire District. However, we will provide advice and recommendations to assist management of Redwood Valley-Calpella Fire District in performing its responsibilities.

Redwood Valley-Calpella Fire District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitoring the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.

- The nonattest services are limited to the *financial statement preparations as* previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

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Written Report

We expect to issue a written report upon completion of our audit of Redwood Valley-Calpella Fire District's financial statements. Our report will be addressed to the Board of Directors of Redwood Valley-Calpella Fire District. We cannot provide assurance that an unmodified opinion will be expressed on the financial statements. Circumstances may arise in which it is necessary for us to modify our opinion, add emphasis-of-matter or other-matter paragraphs, decline to express an opinion or withdraw from the engagement.

Other Matters

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, typing, postage, copies, and telephone calls), except that we agree that our gross fee, including expenses, will not exceed $ 5500 for the audit for this contract. An initial deposit of $2,750.00 due at the beginning of the year and the remainder due at completion of the audit. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

It is our policy to keep records related to this engagement for 7 years. However, Zach Pehling CPAs does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the 7-year period Zach Pehling CPAs shall be free to destroy our records related to this engagement.

We appreciate the opportunity to be of service to Redwood Valley-Calpella Fire District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

PNPCPA
____
PNPCPA

RESPONSE:

This letter correctly sets forth the understanding of Redwood Valley-Calpella Fire District.

APPROVED:

____
Redwood Valley-Calpella Fire District

____
Date

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1 E Liberty St, Ste 600 | Reno, NV 89501 | Phone: 707-279-4259 | Zach@PehlingCPA.com

ITEM 5.4

RESOLUTION 2026-04

RESOLUTION AUTHORIZING TRANSFER OF FUNDS FROM THE GENERAL FUND TO THE EQUIPMENT TRUST FUND HELD AT THE COUNTY OF MENDOCINO ON BE HALF OF THE REDWOOD VALLEY-CALPELLA FIRE DISTRICT

WHEREAS, the Board of Directors of the Redwood Valley-Calpella Fire District, at a Regular Board Meeting, held on August 13, 2026, approved a funds transfer from the monies being held in the General Fund =3540 to the Fire Equipment Trust Fund=2110 in the amount of $44,044.42,

NOW THEREFORE IT BE FURTHER RESOLVED, that the Board of Directors of the Redwood Valley-Calpella Fire District authorizes the transfer of funds received from the previous sales of surplus fixed assets ($7,750.00) and 50% of the Measure P sales tax revenues received for Quarter 2 2026 ($36,294.42), from the General Fund = 3540 to the Fire Equipment Trust Fund = 2110 in the amount of **$44,044.42**.

PASSED AND ADOPTED, by the Board of Directors of the Redwood Valley-Calpella Fire District, County of Mendocino, State of California on August 13, 2026, by the following vote:

	AYE	NAY	ABSENT
BOARD MEMBER DUNKEN			
BOARD MEMBER COOPER			
BOARD MEMBER MAYFIELD			
BOARD MEMBER ODELL			
BOARD MEMBER TUSO			

____
Stephanie Dunken, Board Chairperson

____
ATTEST: Jessica Keizer, Clerk of the Board

REDWOOD VALLEY-CALPELLA FIRE DISTRICT
8481 EAST RD
REDWOOD VALLEY CA 95470

ITEM 6.2

Chiefs Report August, 2026

Total Incidents: June 80 Avg VPC: 2.4 July 68 Avg VPC: 2.09

General: RVCFD had a successful 67th annual "The Beef is Back" BBQ fundraiser. Exact figures will not be known for a while as bills continue to trickle in, gross intake was around $45k with expenses expected to reach about half of that. Many compliments were made regarding the food and music this year. We are extremely grateful for the outpouring of support from our sponsors, business, friends and neighbors and to Potter Valley for supplying station coverage. Planning for the next fundraiser, Christmas tree sales, is already underway.

Calls: There has been significant call volume in the district and in the unit in the past couple of months. We have engaged in mutual aid for Feliz fire in Hopland, Buffalo fire in Potter Valley, several smaller mutual aids to Ukiah Valley both structure fire and veg fires, and some short strike team assignments. The valley itself has experienced several fires. Two small freeway fires, Broiler fire, Shelter fire in addition to multiple traffic accidents and medical aids.

Training: The focus will be less on wildland fire and starting to transition to rope rescue, and auto extrication with a continuous emphasis on medical care and safety. We were honored to have guest speaker Wildlife Officer Justin Mercer from the Department of Fish and Wildlife present on the interaction of the Fire/EMS service and DFW.

Volunteer: FF Carlos Pinzon has stepped down from active service, we thank him for his time effort and dedication to the district. We are also happy to announce the pending return of FF Emanual Gonzalez, and the addition of Cody Taglio and Ruben Castro. FAE Lomax has introduced a voluntary FF fitness program that encouraged team building and improved readiness through physical fitness.

Equipment: Squad 6231 now has the high-viz striping on the rear panels. New rescue is in the final stages of build, some projects have been delayed due to materials and design challenges. Fleet maintenance has been improved with routine maintenance being conducted in house on a scheduled plan with Tyler Welsh and Joe Cooper. FAE

REDWOOD VALLEY-CALPELLA FIRE DISTRICT
8481 EAST RD
REDWOOD VALLEY CA 95470

Taber has created electronic apparatus vehicle check lists, improving efficiency and reducing waste.

Projects: Upcoming work will include scoping of roof replacement for the sugar shack and the fuel shed before winter rain starts. Painting of the exterior wood of the main station is also anticipated as the weather starts to become more amenable.

COUNTY OF MENDOCINO
FIRE AGENCY FUNDING AGREEMENT

This Agreement ("Agreement"), dated as of _____________, 2026 (the "Effective Date"), is by and between the COUNTY OF MENDOCINO, hereinafter referred to as "COUNTY", and REDWOOD VALLEY-CALPELLA FIRE DISTRICT, hereinafter referred to as "FIRE AGENCY".

WHEREAS, FIRE AGENCY, based in Mendocino County, has been identified to provide the inhabitants, within Agency Boundaries/Service areas, with fire protection services listed in California Health and Safety Code section 13862; and

WHEREAS, FIRE AGENCY is authorized by law to provide fire protection services; and

WHEREAS, California Government Code section 26227 provides that the Board of Supervisors of any county may appropriate and expend money from the general fund of the county to establish county programs or to fund other programs deemed by the board of supervisors to be necessary to meet the social needs of the population of the county, including but not limited to, the areas of health, law enforcement, public safety, rehabilitation, welfare, education, and legal services, and the needs of physically, mentally and financially handicapped persons and aged persons; and

WHEREAS, in 1992 the State of California, in response to a severe budget deficit, met its budget obligation to fund schools by diverting specified amounts of property taxes into an Education Revenue Augmentation Fund (ERAF). Although this "shift" was intended as a temporary measure, it remains in effect. This reduced city, county, and some special districts' (including fire districts) revenue to provide funding for schools, causing an annual revenue loss to cities and some special districts including fire districts; and

WHEREAS, in November 1993 the voters of California approved Proposition 172 to partially replace property taxes shifted from local agencies to schools as part of the State's 1993-94 Budget agreement. This Proposition provides a permanent sales tax for support of local public safety activities and is provided directly to the County for police protection, prosecution, corrections, probation, fire protection and/or coastal life guard services; and

WHEREAS, following negotiations with the Mendocino County Association of Fire Districts, and consistent with California Attorney General 2004 opinion #03-804, beginning in FY 2016-17, the Board of Supervisors of Mendocino County (the "Board") authorized a portion of Proposition 172 revenues to be allotted to recognized local fire agencies within the county; and

WHEREAS, in March 2020, Mendocino County voters approved Measure D, which imposed a transient occupancy tax on visitors staying in private campgrounds or recreational vehicle parks located in unincorporated areas of the County, and also approved Measure E, a non-binding measure advising the County to allocate the revenues raised by Measure D to recognized fire agencies; and

WHEREAS, in November 2022, Mendocino County voters approved Measure P, which imposed a County Essential Services Transactions and Use Tax, to generate revenue to support general County services and functions including, but not limited to fire protection services; further, the Board approved Resolution #22-159, which stated that the intended use of Measure P revenues is for fire protection and prevention services; and

WHEREAS, in any given fiscal year the Board may appropriate funding from its Proposition 172, Measure D or Measure P revenues to certain local fire agencies for support of fire protection services. Local fire agencies are defined as local government entities or tax exempt 501(c)(3) organizations authorized by California Statutes to provide first response fire, rescue, and emergency medical services (EMS) public safety services to the general public in Mendocino County. Additionally, these agencies must (1) participate in the Mutual Aid Coordinating System (MACS) and have an assigned MACS ID Agency Designator, and (2) be regularly dispatched by the Emergency 911 dispatch center; and

WHEREAS, on July 21, 2026, the Mendocino County Board of Supervisors approved an allocation of Measure P, Measure D and Proposition 172 revenues for Quarter 3 of Fiscal Year 2025-2026 to FIRE AGENCY and local fire agencies within the County.
NOW, THEREFORE, the parties agree as follows:

1. COUNTY agrees to grant FIRE AGENCY the amount of Seventy-Six Thousand Three Hundred Twenty-Two Dollars and Ninety-Three Cents ($76,322.93). Exhibit A, attached hereto and incorporated by this reference, includes worksheet(s) detailing the allocations of funding sources by COUNTY for Quarter 3 of Fiscal Year 2025-2026.

2. FIRE AGENCY agrees to utilize any of the funds so appropriated, allocated and disbursed by COUNTY only for the purpose of providing the services listed in Health and Safety Code section 13860 et seq. ("Services"), and in accordance with the terms of this Agreement.

3. The term of this Agreement shall be from the Effective Date and shall continue through June 30, 2031, or the end of the fourth fiscal year following the fiscal year in which the grant was made (the "Termination Date").

4. FIRE AGENCY is a separate legal entity from COUNTY with respect to all matters set forth in this Agreement. Nothing in this agreement is intended nor shall be construed to create an employer-employee relationship, a joint venture relationship, or to allow COUNTY to exercise discretion or control over the manner in which FIRE AGENCY utilizes the funds granted to it. The funds provided to FIRE AGENCY pursuant to this Agreement are a grant and not a payment for any services provided to COUNTY. The sole interest of COUNTY is that the funds be used to provide the Services in accordance with the provisions of Health and Safety Code section13860 et seq.

5. FIRE AGENCY agrees to provide COUNTY with a copy of its budget and revenue and expenditure detail which includes a clear accounting of where the funding is appropriated in FIRE AGENCY's budget and its intended use.

6. FIRE AGENCY shall maintain a full set of accounting records in accordance with the Governmental Accounting Standards Board or generally accepted accounting principles and procedures for all funds received under this Agreement. FIRE AGENCY agrees to comply with all audit, inspection, record-keeping and fiscal reporting requirements mandated by COUNTY or the State. The COUNTY shall notify the FIRE AGENCY of any records it deems in its reasonable judgment to be insufficient. FIRE AGENCY shall have 15 calendar days from such notice to correct any specified deficiency in the records, or, if more than 15 days shall be reasonably necessary to correct the deficiency, FIRE AGENCY shall begin to correct the deficiency within 15 days and correct the deficiency as soon as reasonably possible. FIRE AGENCY must maintain such records for a period of four years following the Termination Date.

   FIRE AGENCY must make available at FIRE AGENCY's office for examination at reasonable intervals and during normal business hours to COUNTY's representatives, all books, accounts, reports, files, financial records, and other papers or property with respect to all matters covered by this Agreement, as well as the financial condition of FIRE AGENCY in general, and shall permit these representatives to audit, examine, and make copies, excerpts or transcripts from such records. The COUNTY's representatives may make audits of any conditions relating to this Agreement, as well as the financial condition of FIRE AGENCY in general, throughout the term of this Agreement and for four (4) years following the Termination Date.

7. FIRE AGENCY agrees to cooperate and supply any documentation reasonably necessary for the convenience and information of COUNTY.

8. FIRE AGENCY must immediately inform COUNTY of any information or complaints involving criminal fraud, waste, abuse, or other criminal activity in connection with this Agreement.

9. As this Agreement is merely for purposes of providing a grant to FIRE AGENCY, the provisions of this section are intended to apply to the fullest extent permitted by law. FIRE AGENCY shall indemnify and hold harmless County, its elected officials, officers, employees, agents, and volunteers against all claims, suits, actions, costs, expenses (including, but not limited to, reasonable attorney's fees of County Counsel and counsel retained by County, expert fees, litigation costs, and investigation costs), damages, judgments, or decrees arising from any Services performed by the FIRE AGENCY, or by any of FIRE AGENCY's subcontractors, any person employed under FIRE AGENCY, or under any subcontractor, or in any capacity, except when the injury or loss is caused by the sole negligence or intentional wrongdoing of County. FIRE AGENCY shall also, at FIRE AGENCY's own expense, defend the County, its elected officials, officers, employees, agents, and volunteers, against any claim, suit, action, or proceeding brought against County, its elected officials, officers, employees, agents, and volunteers, arising from FIRE AGENCY providing the Services, or any of FIRE AGENCY's subcontractors, any person employed under FIRE AGENCY, or under any subcontractor, or in any capacity. The provisions of this section shall survive the

termination, expiration, or cancellation of this Agreement.

10. FIRE AGENCY shall comply with any and all applicable federal, state and local laws affecting the services covered by this Agreement.

11. FIRE AGENCY shall not unlawfully discriminate in employment practices or in the delivery of services on the basis of race, color, creed, religion, national origin, sex, age, marital status, sexual orientation, medical condition (including cancer, HIV, and AIDS) physical or mental disability, use of family care leave under either the Family & Medical Leave Act or the California Family Rights Act, or on the basis of any other status or conduct protected by law.

12. The occurrence of any of the following shall constitute a material default and breach of this Agreement by FIRE AGENCY:

    a. Improper use or reporting of funds provided under this Agreement by FIRE AGENCY or its employees or agents;

    b. Substantial failure by FIRE AGENCY to observe and perform any other provision of this Agreement;

    c. FIRE AGENCY's (1) filing for bankruptcy, dissolution, or reorganization, or failure to obtain a full dismissal of any such involuntary filing brought by another party before the earlier of final relief or 60 days after the filing; (2) making a general assignment for the benefit of creditors; (3) applying for the appointment of a receiver, trustee, custodian, or liquidator, or failure to obtain a full dismissal of any such involuntary application brought by another party before the earlier of final relief or 60 days after the filing; (4) insolvency; or (5) failure, inability or admission in writing of its inability to pay its debts as they become due.

    COUNTY shall give written notice to FIRE AGENCY of any default by specifying (a) the nature of the event or deficiency giving rise to the default; (b) the action required to cure the deficiency, if an action to cure is possible; and (c) a date, which shall be not less than 30 calendar days from the mailing of the notice, by which such action to cure, if a cure is possible, must be undertaken. FIRE AGENCY shall not be in default if FIRE AGENCY cures such default within the specified cure period, or, if such default is not reasonably capable of cure within the specified period, FIRE AGENCY begins to cure the default within the cure period and thereafter diligently pursues the cure to completion.

13. Upon an event of default that has not been cured by FIRE AGENCY, COUNTY, in its discretion, may take any of the following actions:

    a. Terminate this Agreement, in whole or in part;

b. Demand immediate reimbursement of any funds disbursed under this Agreement;

c. Bring an action for equitable relief (a) seeking the specific performance by FIRE AGENCY of the terms and conditions of the Agreement, and/or (b) enjoining, abating, or preventing any violation of said terms and conditions, and/or (c) seeking declaratory relief;

d. Bar FIRE AGENCY from future funding by COUNTY; and/or

e. Pursue any other remedy allowed at law or in equity.

14. No waiver of a breach, failure of any condition, or any right or remedy contained in or granted by the provisions of this Agreement shall be effective unless it is in writing and signed by the party waiving the breach, failure, right or remedy. No waiver of any breach, failure, right or remedy shall be deemed a waiver of any other breach, failure, right or remedy, whether or not similar, nor shall any waiver constitute a continuing waiver unless the writing so specifies.

15. This Agreement constitutes the entire agreement between COUNTY and FIRE AGENCY relating to the COUNTY's grant of funds made in section 1 of this Agreement. As used herein, Agreement refers to and includes any documents incorporated herein by reference and any exhibits or attachments. This Agreement supersedes and merges all previous understandings, and all other agreements, written or oral, between the parties and sets forth the entire understanding of the parties regarding the COUNTY's grant of funds made in section 1 of this Agreement. This Agreement may not be modified except by a written document signed by both parties.

16. Both COUNTY and FIRE AGENCY have the right to terminate this Agreement without cause at any point in time upon giving written notice to the other. Such notice may be issued by any COUNTY officer authorized to execute or amend this Agreement, the COUNTY Chief Executive Officer, or any other person designated by the COUNTY Board of Supervisors. Except as provided in sections 12 and 13 of this Agreement, in the event that COUNTY terminates this Agreement, such termination shall not affect amounts disbursed by COUNTY prior to the date of termination. The obligations of this Agreement, which by their nature would continue shall survive the termination, expiration, or cancellation of this Agreement.

17. This Agreement contains all the terms and conditions agreed upon by the parties that pertain to the appropriation of Proposition 172, Measure D or Measure P revenues by COUNTY to FIRE AGENCY.

18. NOTICES: All notices, requests, demands, or other communications under this Agreement shall be in writing. Notices shall be given for all purposes as follows:

Personal delivery: When personally delivered to the recipient, notices are effective on delivery.

First Class Mail: When mailed first class to the last address of the recipient known to the party giving notice, notice is effective three (3) mail delivery days after deposit in a United States Postal Service office or mailbox. Certified Mail: When mailed certified mail, return receipt requested, notice is effective on receipt, if delivery is confirmed by a return receipt.

Overnight Delivery: When delivered by overnight delivery (Federal Express/Airborne/United Parcel Service/DHL WorldWide Express) with charges prepaid or charged to the sender's account, notice is effective on delivery, if delivery is confirmed by the delivery service.

Facsimile transmission: When sent by facsimile to the facsimile number of the recipient known to the party giving notice, notice is effective on receipt, provided that, (a) a duplicate copy of the notice is promptly given by first-class or certified mail or by overnight delivery, or (b) the receiving party delivers a written confirmation of receipt. Any notice given facsimile shall be deemed received on the next business day if it is received after 5:00 p.m. (recipient's time) or on a non-business day.

Addresses for purpose of giving notice are as follows:

COUNTY:	COUNTY OF MENDOCINO Executive Office 501 Low Gap Road, Room 1010 Ukiah, CA 95482
FIRE AGENCY:	Redwood Valley-Calpella Fire District P.O. Box 395 Redwood Valley, CA 95470

Any correctly addressed notice that is refused, unclaimed, or undeliverable because of an act or omission of the party to be notified shall be deemed effective as of the first date that said notice was refused, unclaimed, or deemed undeliverable by the postal authorities, messenger, or overnight delivery service.

Any party may change its address or facsimile number by giving the other party notice of the change in any manner permitted by this Agreement.

19. Any dispute between the Parties, and the interpretation of this agreement, shall be governed by the laws of the State of California. Any litigation shall be venued in Mendocino County.

20. If any claim for damages is filed with FIRE AGENCY or if any lawsuit is instituted concerning FIRE AGENCY's compliance with the terms of this Agreement and that in any way, directly or indirectly, contingently or otherwise, affects or might reasonably

affect COUNTY, FIRE AGENCY shall give prompt and timely notice thereof to County. Notice shall be prompt and timely if given within 30 days following the date of receipt of a claim or 10 days following the date of service of process of a lawsuit. This provision shall survive the termination, expiration, or cancellation of this agreement.

21. If a court of competent jurisdiction holds any provision of this Agreement to be illegal, unenforceable, or invalid in whole or in part for any reason, the validity and enforceability of the remaining provisions, or portions of them, will not be affected, unless an essential purpose of this Agreement would be defeated by the loss of the illegal, unenforceable, or invalid provision.

22. It is agreed and understood by the parties that this Agreement has been arrived at through negotiation and that neither party is to be deemed the party which created any uncertainty in this agreement within the meaning of section 1654 of the Civil Code.

23. FIRE AGENCY shall at all times during the term of this Agreement maintain in force sufficient insurance policies to cover liability and loss that pertain to the expenditure and use of the grant funds under this Agreement and the Services provided by FIRE AGENCY.

IN WITNESS WHEREOF

DEPARTMENT FISCAL REVIEW:

By: ______________________
DEPARTMENT HEAD

Date: 08/11/2026

Budgeted: ☒ Yes ☐ No

Budget Unit: 2610

Line Items: Measure D: FSC – 86-3113
Measure P: FSP – 86-3113
Prop 172: MS – 86-3113

Grant: ☐ Yes ☒ No

Grant No.: N/A

FIRE AGENCY NAME

By: ______________________
Stephanie Dunken

Date: ______________________

NAME AND ADDRESS OF FIRE AGENCY:

Redwood Valley-Calpella Fire District
P.O. Box 395
Redwood Valley, CA 95470

By signing above, signatory warrants and represents that he/she executed this Agreement in his/her authorized capacity and that by his/her signature on this Agreement, he/she or the entity upon behalf of which he/she acted, executed this Agreement

INSURANCE REVIEW:

By: ______________________
Risk Management

Date: 08/11/2026

COUNTY COUNSEL REVIEW:

APPROVED AS TO FORM:

Katharine Elliott,
Interim County Counsel

By: ______________________
Deputy

Date: 08/11/2026

EXECUTIVE OFFICE/FISCAL REVIEW:

By: ______________________
Deputy CEO or Designee

Date: 08/11/2026

Signatory Authority: $0-$25,000 Department; **$25,001- 50,000 Purchasing Agent;** $50,001+ Board of Supervisors

EXHIBIT A

updated: 7/13/2026

Measure P (.25% STx) Fire Funding Allocations (1) — QUARTERLY Calcs (2) — 2025-26 — Meas P

$ 3,923,000	←	FY BU 1000 Revenue Forecast 2025-26
3,530,700	←	90% Total Fire Agencies Budget portion (3)
392,300	←	10% Total MC Fire Safe Council Budget portion (3)

91,601 ← 2020 Census County Population (4)

Funding basis: Mendocino County, 2022 Ballot Measure P, .25% Sales Tax (sunsets 3/31/2033), and BOS Resolution #22-159

22 ← Agencies (5)	Qtr 1 (12/19 tally)			Qtr 2 (3/16 tally)			Qtr 3 (7/13 tally)			Qtr 4			TOTALS to Date		
QTR Meas P Actual Revenues →	1,327,824.89			1,246,065.31			1,098,829.14						3,672,719.34		
[AUDITOR's reported FY Total] →															
QTR 90% Fire Agencies portion →	1,195,042.40			1,121,458.77			988,946.23						3,305,447.40		
QTR 10% Fire Safe Council portion →	132,782.49			124,606.54			109,882.91						367,271.94		
	Basic 40%	Pop 60%		Basic 40%	Pop 60%		Basic 40%	Pop 60%		Basic 40%	Pop 60%		Basic 40%	Pop 60%	
QTR gross Basic & Pop alloc →	478,017	717,025	1,195,042.40	448,584	672,875	1,121,458.77	395,578	593,368	988,946.22				1,322,179	1,983,268	3,305,447.39
QTR per Agency & per capita →	21,728	7.83		20,390	7.35		17,981	6.48					60,099	21.65	

Agencies included

#	District/Agency	JPA	Pop (4)	%	Q1 Basic	Q1 Population	Q1 TOTAL	Q2 Basic	Q2 Population	Q2 TOTAL	Q3 Basic	Q3 Population	Q3 TOTAL	Q4 Basic	Q4 Population	Q4 TOTAL	Basic	Population	TOTALS
1	Albion-Little River FPD		1,447	1.58%	21,728	11,327	33,054.72	20,390	10,629	31,019.40	17,981	9,373	27,354.13				60,099	31,329	91,428.25
2	Anderson Valley CSD		3,189	3.48%	21,728	24,963	46,690.58	20,390	23,426	43,815.65	17,981	20,658	38,638.36				60,099	69,046	129,144.59
3	Brooktrails CSD		3,483	3.80%	21,728	27,264	48,991.93	20,390	25,585	45,975.29	17,981	22,562	40,542.81				60,099	75,411	135,510.03
4	Comptche CSD		521	0.57%	21,728	4,078	25,806.27	20,390	3,827	24,217.26	17,981	3,375	21,355.74				60,099	11,280	71,379.27
5	Covelo FPD		2,750	3.00%	21,728	21,526	43,254.22	20,390	20,201	40,590.87	17,981	17,814	35,794.63				60,099	59,541	119,639.72
6	Elk CSD		390	0.43%	21,728	3,053	24,780.84	20,390	2,865	23,254.98	17,981	2,526	20,507.15				60,099	8,444	68,542.97
7	Fort Bragg City FD	Fort Bragg	7,537	16.71%	21,728	119,815	163,270.81	20,390	112,437	153,217.55	17,981	99,152	135,113.25				60,099	331,404	451,601.61
8	Fort Bragg Rural FPD	Fire Authority (4)	7,770		21,728			20,390			17,981						60,099		
9	Hopland FPD		1,965	2.15%	21,728	15,381	37,109.47	20,390	14,434	34,824.48	17,981	12,729	30,709.60				60,099	42,545	102,643.55
10	Leggett Valley FPD		461	0.50%	21,728	3,609	25,336.61	20,390	3,386	23,776.52	17,981	2,986	20,967.07				60,099	9,981	70,080.20
11	Little Lake FPD (Willits)		9,156	9.99%	21,728	71,667	93,394.57	20,390	67,254	87,643.88	17,981	59,307	77,287.81				60,099	198,227	258,326.26
12	Long Valley FPD (Laytonville)		2,574	2.81%	21,728	20,149	41,876.54	20,390	18,908	39,298.03	17,981	16,674	34,654.55				60,099	55,730	115,829.12
13	Mendocino FPD		2,848	3.11%	21,728	22,293	44,021.33	20,390	20,921	41,310.75	17,981	18,449	36,429.45				60,099	61,663	121,761.53
14	Piercy FPD		131	0.14%	21,728	1,025	22,753.46	20,390	962	21,352.43	17,981	849	18,829.42				60,099	2,836	62,935.31
15	Potter Valley CSD		1,981	2.16%	21,728	15,507	37,234.72	20,390	14,552	34,942.02	17,981	12,832	30,813.24				60,099	42,891	102,989.98
16	Redwood Coast FPD		1,788	1.95%	21,728	13,996	35,723.97	20,390	13,134	33,524.29	17,981	11,582	29,563.04				60,099	38,712	98,811.30
17	Redwood V-Calpella FD		7,106	7.76%	21,728	55,624	77,351.69	20,390	52,199	72,588.83	17,981	46,031	64,011.68				60,099	153,853	213,952.20
18	South Coast FPD		1,777	1.94%	21,728	13,910	35,637.86	20,390	13,053	33,443.49	17,981	11,511	29,491.78				60,099	38,474	98,573.13
19	Ukiah City FD	Ukiah Valley	16,499	37.38%	21,728	268,036	311,492.47	20,390	251,532	292,312.74	17,981	221,811	257,772.66				60,099	741,379	861,577.87
20	Ukiah Valley FPD	Fire Authority (4)	17,741		21,728			20,390			17,981						60,099		
21	Westport VFC		278	0.30%	21,728	2,176	23,904.14	20,390	2,042	22,432.26	17,981	1,801	19,781.65				60,099	6,019	66,118.05
22	Whale Gulch VFC		208	0.23%	21,728	1,628	23,356.20	20,390	1,528	21,918.05	17,981	1,347	19,328.21				60,099	4,503	64,602.46
	(truncation manual adj: UVFA +/- cents to balance as indicated) →						0.1810			0.3099			0.1059						0.5968
	Totals:		91,601	100%	478,017	717,025	1,195,042.40	448,583	672,875	1,121,458.77	395,578	593,368	988,946.23				1,322,179	1,983,268	3,305,447.40
	Percent of quarterly funding:				40%	60%		40%	60%		40%	60%					40%	60%	0.00

NOTES:

1) Meas P allocations above are based on a MCAFD funding formula approved 6/15/2022 with a 40% basic allocation shared equally by fire agencies including Cities, remaining 60% allocated by population
2) Began with quarterly allocation/distribution format starting with Q4 FY 2022/23
3) Fire Safe Council authorized to receive 10% and Fire Agencies 90% of allocated funding based on BOS resolution #22-159
4) Agency population numbers adjusted to match County's 2020 Census total, each agency increased by same 3.96% over previously agreed upon agency and County numbers (88,113 to 91,601) - per 2022 MCAFD agreement
5) Because Meas P .25% sales tax applies uniformly throughout all areas of the County, jointly-run Fort Bragg and Ukiah JPA's each include 2 separate agencies and are eligible to receive 2 basic allotments.

by: [signature]

EXHIBIT A

updated: 7/13/2026

Measure D (TOT) Fire Funding Allocations (1) QUARTERLY Calcs (3) 2025-26 Meas D (TOT)

$ 505,000	←	FY BU 1000 Revenue Forecast	2025-26
$ 505,000	←	100% Fire Agencies minimum portion (2) (4)	
$0	←	0% Fire Chiefs maximum recommendation portion (2) (4)	

Funding basis: Mendocino County, 2020 Ballot Measures D & E, 10% TOT on Campgrounds and RV Parks in unincorporated areas

20 ← Agencies (1)	Qtr 1 (12/19 tally)	Qtr 2 (3/16 tally)	Qtr 3 (7/13 tally)	Qtr 4	YTD QTRS
QTR Meas D Actual Revenues →	278,115.12	73,861.25	66,164.08		418,140.45
[AUDITOR's reported FY Total] →					
QTR Fire Chiefs percent →	0%	0%	0%		
QTR Fire Chiefs allocation →					
QTR Fire Agencies NET allocation →	278,115.12	73,861.25	66,164.08		418,140.45
QTR Net per Agency →	13,905.76	3,693.06	3,308.20		20,907.02

Agencies included	*District/Agency*	*JPA*	Allocations	Allocations	Allocations	Allocations	TOTALS
1	Albion-Little River FPD		13,905.75	3,693.06	3,308.20		20,907.01
2	Anderson Valley CSD		13,905.75	3,693.06	3,308.20		20,907.01
3	Brooktrails CSD		13,905.75	3,693.06	3,308.20		20,907.01
4	Comptche CSD		13,905.75	3,693.06	3,308.20		20,907.01
5	Covelo FPD		13,905.75	3,693.06	3,308.20		20,907.01
6	Elk CSD		13,905.75	3,693.06	3,308.20		20,907.01
7	Fort Bragg City FD Fort Bragg Rural FPD	*Fort Bragg Fire Authority (1)*	13,905.75	3,693.06	3,308.20		20,907.01
8	Hopland FPD		13,905.75	3,693.06	3,308.20		20,907.01
9	Leggett Valley FPD		13,905.75	3,693.06	3,308.20		20,907.01
10	Little Lake FPD		13,905.75	3,693.06	3,308.20		20,907.01
11	Long Valley FPD		13,905.75	3,693.06	3,308.20		20,907.01
12	Mendocino FPD		13,905.75	3,693.06	3,308.20		20,907.01
13	Piercy FPD		13,905.75	3,693.06	3,308.20		20,907.01
14	Potter Valley CSD		13,905.75	3,693.06	3,308.20		20,907.01
15	Redwood Coast FPD		13,905.75	3,693.06	3,308.20		20,907.01
16	Redwood V-Calpella FD		13,905.75	3,693.06	3,308.20		20,907.01
17	South Coast FPD		13,905.75	3,693.06	3,308.20		20,907.01
18	Ukiah City FD Ukiah Valley FPD	*Ukiah Valley Fire Authority (1)*	13,905.87	3,693.11	3,308.28		20,907.26
19	Westport VFC		13,905.75	3,693.06	3,308.20		20,907.01
20	Whale Gulch VFC		13,905.75	3,693.06	3,308.20		20,907.01
	(truncation manual adj: UVFA +/- cents to balance as indicated) →		0.1200	0.0500	0.0800		0.25
	Totals:		**278,115.12**	**73,861.25**	**66,164.08**		**418,140.45**
	Proportion of total budgeted funding:		55.1%	14.6%	13.1%		82.8%

NOTES:

1) Meas D allocations follow a funding formula detailed in voter-approved Meas E in place since 2021-22. (Funding source is a general fund TOT tax on campgrounds and RV Parks outside of incorporated Cities that aren't eligible to receive basic allocations.)
2) 2020 Voter advisory Meas E recommended TOT 75% revenue allocations shared equally among agencies and remaining ~25% to be allocated based on Chiefs Assoc recommendations (the "holdback").
3) Converted to quarterly distribution format in FY 2023-24
4) September 10th 2025 Chiefs Meeting, Chiefs voted to distribute 100% of Measure D FY 25-26 to Agencies, no 25% holdback

by:

EXHIBIT A

revision date: 7/13/2026

Prop 172 Fire Funding Allocations (1) QUARTERLY Calcs (2) | 2025-26 | Prop 172

$8,834,380	←	Total Prop 172 Revenue Forecast	2025-26
$ 584,836	←	Fire Agency Prop 172 Revenue Forecast (5)	
10,000	←	Basic (FIXED) allotment per Agency	
200,000	←	Agencies Total Basic allotments (4)	
20	←	Agencies (4)	

91,601 ← 2020 Census County Population (3)

Funding basis: Mendocino County Board of Supervisors' letter - May 26,2016 "Proposition 172 Funds"
May 6, 2025 BOS directed 6.62% of Prop 172 revenue (5)

	Qtr 1 (12/19 tally)			Qtr 2 (3/16 tally)			Qtr 3 (7/13 tally)			Qtr 4			TOTAL QTRS to Date		
QTR Revenues derived Allocation →	143,373.24			151,805.09			133,828.58						429,006.91		
[AUDITOR's reported FY Total] →															
QTR Funds Allocated →	143,373.24			151,805.09			133,828.58						429,006.91		
	Basic	Population		Basic	Population		Basic	Population		Basic	Population		Basic	Population	
QTR gross Basic & Pop alloc →	55,000	88,373	143,373.24	55,000	96,805	151,805.09	50,000	83,829	133,828.58				160,000	269,007	429,006.91
QTR per Agency & per capita →	2,750	0.96		2,750	1.06		2,500	0.92					8,000	2.94	

Agencies included

	District/Agency	JPA	Pop (3)	%	Q1 Basic	Q1 Population	Q1 TOTAL	Q2 Basic	Q2 Population	Q2 TOTAL	Q3 Basic	Q3 Population	Q3 TOTAL	Q4 Basic	Q4 Population	Q4 TOTAL	Basic	Population	TOTALS
1	Albion-Little River FPD		1,447	1.58%	2,750	1,396	4,146.01	2,750	1,529	4,279.20	2,500	1,324	3,824.22				8,000	4,249	12,249.43
2	Anderson Valley CSD		3,189	3.48%	2,750	3,077	5,826.62	2,750	3,370	6,120.17	2,500	2,918	5,418.41				8,000	9,365	17,365.20
3	Brooktrails CSD		3,483	3.80%	2,750	3,360	6,110.26	2,750	3,681	6,430.87	2,500	3,187	5,687.46				8,000	10,229	18,228.59
4	Comptche CSD		521	0.57%	2,750	503	3,252.64	2,750	551	3,300.59	2,500	477	2,976.79				8,000	1,530	9,530.02
5	Covelo FPD		2,750	3.00%	2,750	2,653	5,403.09	2,750	2,906	5,656.23	2,500	2,517	5,016.66				8,000	8,076	16,075.98
6	Elk CSD		390	0.43%	2,750	376	3,126.25	2,750	412	3,162.15	2,500	357	2,856.90				8,000	1,145	9,145.30
	Fort Bragg City FD	Fort Bragg Fire	7,537	16.71%		14,767	17,517.14		16,176	18,926.10		14,008	16,507.73					44,951	52,950.97
7	Fort Bragg Rural FPD	Authority (4)	7,770		2,750			2,750			2,500						8,000		
8	Hopland FPD		1,965	2.15%	2,750	1,896	4,645.75	2,750	2,077	4,826.63	2,500	1,798	4,298.26				8,000	5,771	13,770.64
9	Leggett Valley FPD		461	0.50%	2,750	445	3,194.75	2,750	487	3,237.19	2,500	422	2,921.88				8,000	1,354	9,353.82
10	Little Lake FPD (Willits)		9,156	9.99%	2,750	8,833	11,582.88	2,750	9,676	12,425.64	2,500	8,379	10,878.64				8,000	26,887	34,887.16
11	Long Valley FPD (Laytonville)		2,574	2.81%	2,750	2,483	5,233.29	2,750	2,720	5,470.23	2,500	2,356	4,855.59				8,000	7,559	15,559.11
12	Mendocino FPD		2,848	3.11%	2,750	2,748	5,497.64	2,750	3,010	5,759.80	2,500	2,606	5,106.34				8,000	8,364	16,363.78
13	Piercy FPD		131	0.14%	2,750	126	2,876.38	2,750	138	2,888.44	2,500	120	2,619.88				8,000	385	8,384.70
14	Potter Valley CSD		1,981	2.16%	2,750	1,911	4,661.19	2,750	2,094	4,843.54	2,500	1,813	4,312.91				8,000	5,818	13,817.64
15	Redwood Coast FPD		1,788	1.95%	2,750	1,725	4,474.99	2,750	1,890	4,639.58	2,500	1,636	4,136.28				8,000	5,251	13,250.85
16	Redwood V-Calpella FD		7,106	7.76%	2,750	6,856	9,605.60	2,750	7,510	10,259.71	2,500	6,503	9,003.05				8,000	20,868	28,868.36
17	South Coast FPD		1,777	1.94%	2,750	1,714	4,464.38	2,750	1,878	4,627.95	2,500	1,626	4,126.22				8,000	5,219	13,218.55
	Ukiah City FD	Ukiah Valley Fire	16,499	37.38%		33,035	35,785.51		36,187	38,937.47		31,337	33,836.60					100,559	108,559.58
18	Ukiah Valley FPD	Authority (4)	17,744		2,750			2,750			2,500						8,000		
19	Westport VFC		278	0.30%	2,750	268	3,018.20	2,750	294	3,043.79	2,500	254	2,754.41				8,000	816	8,816.40
20	Whale Gulch VFC		208	0.23%	2,750	201	2,950.67	2,750	220	2,969.81	2,500	190	2,690.35				8,000	611	8,610.83
	(truncation manual adj: UVFA +/- to balance as indicated) →						0.110			0.1000			0.0700						0.28
	Totals:		91,601	100%	55,000	88,373	143,373.24	55,000	96,805	151,805.09	50,000	83,829	133,828.58				160,000	269,007	429,006.91
	Percent of quarterly funding:				38%	62%		36%	64%		37%	63%					37%	63%	

NOTES:

1) Prop 172 allocations above are based on a MCAFD funding formula approved 4-20-16 and utilized since fire agency funding began 2016-17. (Funding source is a "public safety" sales tax and only revenues received by County, not cities.)
2) Converted to quarterly distribution format in FY 2023-24
3) Agency population numbers adjusted to match County's 2020 Census total, uniformly each agency increased by 3.96% over previous agreed upon agency and County numbers (88,113 to 91,601) - per 2022 agreement
4) Jointly-run Fort Bragg and Ukiah (JPA) departments receive a single basic allotment because Cities receive Prop 172 funds separately. (In 2016-17, Cities were exclued from population allocations. Then Supv McCowen proposed and MCAFD agreed to include City populations in 2017-18 calculations when BOS offered to raise total funding by 87,000 thereby not reducing other agencies' proportional allotments from 2016-17 levels.)
5) Per BOS approval on 5-06-25 Fire Agencies receive 6.62% Prop 172 funds as consistent with 2017-2018 BOS direction.

by: [signature]