

6.2

**COUNTY OF MENDOCINO
FIRE AGENCY FUNDING AGREEMENT**

This Agreement ("Agreement"), dated as of June 11, 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 April 7, 2026, the Mendocino County Board of Supervisors approved an allocation of Measure P, Measure D and Proposition 172 revenues for Quarter 2 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 Eighty-Six Thousand Five Hundred Forty-One Dollars and Sixty Cents (\$86,541.60). Exhibit A, attached hereto and incorporated by this reference, includes worksheet(s) detailing the allocations of funding sources by COUNTY for Quarter 2 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 section 13860 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: Darcie Arnelle
DEPARTMENT HEAD

Date: 06/11/2026

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
Stephanie Dunken

Date: 6/11/2026

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: Darcie Arnelle
Risk Management

Date: 06/11/2026

COUNTY COUNSEL REVIEW:

APPROVED AS TO FORM:

Katharine Elliott,
Interim County Counsel

By: Maria L...
Deputy

Date: 06/11/2026

EXECUTIVE OFFICE/FISCAL REVIEW:

By: Sara Per...
Deputy CEO or Designee

Date: 06/11/2026

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

EXHIBIT A

updated: 3/16/2026

Measure P (.25% STX) Fire Funding Allocations (1)

QUARTERLY Calcs (2)

2025-26

Meas P

\$ 3,923,000 ← FY BU 1000 Revenue Forecast

3,530,700 ← 90% Total Fire Agencies Budget portion (3)

392,300 ← 10% Total MC Fire Safe Council Budget portion (3)

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

22 ← Agencies (5)

QTR Meas P Actual Revenues →

[AUDITOR's reported FY Total] →

QTR 90% Fire Agencies portion →

QTR 10% Fire Safe Council portion →

QTR gross Basic & Pop alloc →

QTR per Agency & per capita →

Qtr 1 (12/19 tally)

1,327,824.89

1,195,042.40

132,782.49

Qtr 2 (3/16 tally)

1,246,065.31

1,121,458.77

124,606.54

Qtr 3

Qtr 4

TOTALS to Date

2,573,890.20

2,316,501.17

257,389.03

Basic 40% Pop 60%

926,600 1,389,901

42,118 15,17

Basic 40% Pop 60%

448,584 672,875

20,390 7,35

Basic 40% Pop 60%

448,584 672,875

20,390 7,35

Basic 40% Pop 60%

926,600 1,389,901

42,118 15,17

Basic 40% Pop 60%

926,600 1,389,901

42,118 15,17

District/Agency	JPA	Pop (4)	%	Basic	Population	TOTAL	Basic	Population	TOTAL	Basic	Population	TOTAL	TOTALS
Albion-Little River FPD		1,447	1.55%	21,728	11,327	33,054.72	20,390	10,629	31,019.40	42,118	21,956	64,074.12	64,074.12
Anderson Valley CSD		3,189	3.45%	21,728	24,963	46,690.58	20,390	23,426	43,815.65	42,118	48,388	90,506.23	90,506.23
Brooktrails CSD		1,463	1.60%	21,728	27,264	48,991.93	20,390	25,585	45,975.29	42,118	52,849	94,967.22	94,967.22
Comanche CSD		521	0.57%	21,728	4,078	25,806.27	20,390	3,827	24,217.26	42,118	7,905	50,023.53	50,023.53
Corveto FPD		2,720	3.00%	21,728	21,526	43,254.22	20,390	20,201	40,590.87	42,118	41,727	83,845.09	83,845.09
Elk CSD		390	0.43%	21,728	3,053	24,780.84	20,390	2,865	23,254.98	42,118	5,918	48,035.82	48,035.82
Fort Bragg City FD	Fort Bragg	2,597	16.71%	21,728	119,815	163,270.81	20,390	112,437	153,217.55				
Fort Bragg Rural FPC	Fire	2,720		21,728			20,390			42,118	232,252	316,488.36	316,488.36
Hopland FPD		1,965	2.15%	21,728	15,381	37,109.47	20,390	14,434	34,824.48	42,118	29,816	71,933.95	71,933.95
Leggett Valley FPD		661	0.50%	21,728	3,609	25,336.61	20,390	3,386	23,776.52	42,118	6,995	49,113.13	49,113.13
Little Lake FPD (Willits)		0,136	9.99%	21,728	71,667	93,394.57	20,390	67,254	87,643.88	42,118	138,920	181,038.45	181,038.45
Long Valley FPD (Laytonville)		2,274	2.81%	21,728	20,149	41,876.54	20,390	18,908	39,298.03	42,118	39,056	81,174.57	81,174.57
Mendocino FPD		2,848	3.11%	21,728	22,293	44,021.33	20,390	20,921	41,310.75	42,118	43,214	85,332.08	85,332.08
Piercy FPD		321	0.14%	21,728	1,025	22,753.46	20,390	962	21,352.43	42,118	1,988	44,105.89	44,105.89
Potter Valley CSD		1,281	2.16%	21,728	15,507	37,234.72	20,390	14,552	34,942.02	42,118	30,059	72,176.74	72,176.74
Redwood Coast FPD		1,785	1.95%	21,728	13,996	35,723.97	20,390	13,134	33,524.29	42,118	27,130	69,248.26	69,248.26
Redwood V-Calpella FD		7,106	7.76%	21,728	55,624	77,351.69	20,390	52,199	72,588.83	42,118	107,822	149,940.52	149,940.52
South Coast FPD		1,777	1.94%	21,728	13,910	35,637.86	20,390	13,053	33,443.49	42,118	26,963	69,081.35	69,081.35
Ukiah City FD	Ukiah Valley	16,499	37.38%	21,728	268,036	311,492.47	20,390	251,532	292,312.74	42,118	519,568	603,805.21	603,805.21
Ukiah Valley FPD	Fire	17,744		21,728			20,390			42,118			
Westport VFC		278	0.30%	21,728	2,176	23,904.14	20,390	2,042	22,432.26	42,118	4,218	46,336.40	46,336.40
Whale Gulch VFC		208	0.13%	21,728	1,628	23,356.20	20,390	1,528	21,918.05	42,118	3,156	45,274.25	45,274.25
Percent of quarterly funding:													
				478,017	717,025	1,195,042.40	448,583	672,875	1,121,458.77	926,600	1,389,901	2,316,501.17	2,316,501.17
				40%	60%		40%	60%		40%	60%		
						0.1810			0.3099				0.4909
Percent of quarterly funding:													
				21,601	100%								
Percent of quarterly funding:													

NOTES:

- 1) Meas P allocations above are based on a MCAFED 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 MCAFED 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:

BFL

EXHIBIT A

updated: 3/16/2026

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

\$ 505,000	←	FY BU 1000 Revenue Forecast	2025-26	Funding basis: Mendocino County, 2020 Ballot Measures D & E, 10% TOT on Campgrounds and RV Parks in unincorporated areas
\$ 505,000	←	100% Fire Agencies minimum portion (2) (4)		
\$0	←	0% Fire Chiefs maximum recommendation portion (2) (4)		

20 ← Agencies (1)
QTR Meas D Actual Revenues →
[AUDITOR's reported FY Total] →

QTR Fire Chiefs percent → 0%
QTR Fire Chiefs allocation → 0%

QTR Fire Agencies NET allocation → 278,115.12
QTR Net per Agency → 13,905.76

District/Agency	JPA	Qtr 1 (12/19 tally)	Qtr 2 (3/16 tally)	Qtr 3	Qtr 4	YTD QTRS
		Allocations	Allocations	Allocations	Allocations	TOTALS
1 Albion-Little River FPD		13,905.75	3,693.06			17,598.81
2 Anderson Valley CSD		13,905.75	3,693.06			17,598.81
3 Brooktrails CSD		13,905.75	3,693.06			17,598.81
4 Comptche CSD		13,905.75	3,693.06			17,598.81
5 Covele FPD		13,905.75	3,693.06			17,598.81
6 Elk CSD		13,905.75	3,693.06			17,598.81
7 Fort Bragg City FD	Fort Bragg	13,905.75	3,693.06			17,598.81
8 Fort Bragg Rural FPD	Fire Authority (1)					
9 Hopland FPD		13,905.75	3,693.06			17,598.81
10 Leggett Valley FPD		13,905.75	3,693.06			17,598.81
11 Little Lake FPD		13,905.75	3,693.06			17,598.81
12 Long Valley FPD		13,905.75	3,693.06			17,598.81
13 Mendocino FPD		13,905.75	3,693.06			17,598.81
14 Piercy FPD		13,905.75	3,693.06			17,598.81
15 Potter Valley CSD		13,905.75	3,693.06			17,598.81
16 Redwood Coast FPD		13,905.75	3,693.06			17,598.81
17 Redwood V-Valpella FD		13,905.75	3,693.06			17,598.81
18 South Coast FPD		13,905.75	3,693.06			17,598.81
19 Ukiah City FD	Ukiah Valley	13,905.87	3,693.11			17,598.98
20 Ukiah Valley FPD	Fire Authority (2)					
21 Westport VFC		13,905.75	3,693.06			17,598.81
22 Whale Gulch VFC		13,905.75	3,693.06			17,598.81
		0.1200	0.0500			0.17
Totals:		278,115.12	73,861.25			351,976.37
		55.1%	14.6%			69.7%

Proportion of total budgeted funding:

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: 3/16/2026

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

91,601 ← 2020 Census County Population ⁽³⁾	Qtr 2 ^(3/16 tally)	Qtr 3	Qtr 4	TOTAL QTRS to Date
	151,805.09			295,178.33

295,178.33	Basic	Population	Basic	Population	Basic	Population	Basic	Population	Basic	Population
	110,000	185,178	295,178.33		5,500	2,02				

District/Agency	JPA	Pop ⁽⁴⁾	%	Basic	Population	TOTAL	Basic	Population	TOTAL	Basic	Population	TOTALS
1 Albion-Little River FPD		1,437	1.58%	2,750	1,396	4,146.01	2,750	1,529	4,279.20	5,500	2,925	8,425.21
2 Anderson Valley CSD		3,489	3.48%	2,750	3,077	5,826.62	2,750	3,370	6,120.17	5,500	6,447	11,946.79
3 Brooktrails CSD		3,483	3.80%	2,750	3,360	6,110.26	2,750	3,681	6,430.87	5,500	7,041	12,541.13
4 Comptche CSD		501	0.57%	2,750	503	3,252.64	2,750	551	3,300.59	5,500	1,053	6,553.23
5 Covelo FPD		2,750	3.00%	2,750	2,653	5,403.09	2,750	2,906	5,656.23	5,500	5,559	11,059.32
6 Elk CSD		390	0.43%	2,750	376	3,126.25	2,750	412	3,162.15	5,500	788	6,288.40
7 Fort Bragg City FD	Fort Bragg Authority ⁽⁴⁾	7,237	16.71%	2,750	14,767	17,517.14	2,750	16,176	18,926.10	5,500	30,943	36,443.24
8 Hopland FPD		1,965	2.15%	2,750	1,896	4,645.75	2,750	2,077	4,826.63	5,500	3,972	9,472.38
9 Leggett Valley FPD		461	0.50%	2,750	445	3,194.75	2,750	487	3,237.19	5,500	932	6,431.94
10 Little Lake FPD (Willits)		2,156	9.99%	2,750	8,833	11,582.88	2,750	9,676	12,425.64	5,500	18,509	24,008.52
11 Long Valley FPD (Laytonville)		2,574	2.81%	2,750	2,483	5,233.29	2,750	2,720	5,470.23	5,500	5,204	10,703.52
12 Mendocino FPD		2,848	3.11%	2,750	2,748	5,497.64	2,750	3,010	5,759.80	5,500	5,757	11,257.44
13 Piercy FPD		131	0.14%	2,750	126	2,876.38	2,750	138	2,888.44	5,500	265	5,764.82
14 Potter Valley CSD		1,981	2.16%	2,750	1,911	4,661.19	2,750	2,094	4,843.54	5,500	4,005	9,504.73
15 Redwood Coast FPD		1,288	1.95%	2,750	1,725	4,474.99	2,750	1,890	4,639.58	5,500	3,615	9,114.57
16 Redwood V-Calpella FD		7,106	2.76%	2,750	6,856	9,605.60	2,750	7,510	10,259.71	5,500	14,365	19,865.31
17 South Coast FPD		1,777	1.94%	2,750	1,714	4,464.38	2,750	1,878	4,627.95	5,500	3,592	9,092.33
18 Ukiah City FD	Ukiah Valley Fire Authority ⁽⁴⁾	15,499	37.38%	2,750	33,035	35,785.51	2,750	36,187	38,937.47	5,500	69,223	74,722.98
19 Ukiah Valley FPD		17,744		2,750	268	3,018.20	2,750	294	3,043.79	5,500	562	6,061.99
20 Westport VFC		278	0.30%	2,750	201	2,950.67	2,750	220	2,969.81	5,500	420	5,920.48
21 Whale Gulch VFC		208	0.23%	2,750	201	2,950.67	2,750	220	2,969.81	5,500	420	5,920.48
Totals:		91,601	100%	55,000	88,373	143,373.24	55,000	96,805	151,805.09	110,000	185,178	295,178.33
				38%	62%		36%	64%		37%	63%	

Percent of quarterly funding:

NOTES:

- Prop 172 allocations above are based on a MCAFED 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.)
- Converted to quarterly distribution format in FY 2023-24
- 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
- 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 excluded from population allocations. Then Supv McCowen proposed and MCAFED 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.)
- Per BOS approval on 5-06-25 Fire Agencies receive 6.62% Prop 172 funds as consistent with 2017-2018 BOS direction.

by:

BFL