



COUNTY OF MENDOCINO

Executive Office

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DATE: April 7, 2025

TO: Honorable Board of Supervisors

FROM: Sara Pierce, Acting Assistant CEO

SUBJECT: **Half-Cent Sales Tax for Public Safety – Apportionments to Fire Agencies**

The County of Mendocino has been apportioning a portion of the Half-Cent Sales Tax for Public Safety, also known as Proposition 172 funding, to Fire agencies beginning in Fiscal Year (FY) 2016-17.

Attached for review are example agreements for Fiscal Years 2020-21 through 2023-24 along with a recap of information for discussion.

FY 2020-21 Through FY 2022-23 Agreements

- Annual agreements were specific to Prop 172 distributions.
- Agreements were executed prior to budget adoption or shortly thereafter, and before payments from the State were received.
- In each of the attached agreements titled, “Westport VFD-Final FYXX.XX Prop 172 Agreement”, the eighth WHEREAS statement notes, “The Board of Supervisors has agreed to appropriate a portion of the total County Proposition 172 public safety sales tax revenue to certain local fire agencies for support of fire protection services.”
 - Agreements did not state a specific % for distribution.
- In each of the attached agreements titled, “Westport VFD-Final FYXX.XX Prop 172 Agreement”, the ninth WHEREAS statement notes, “The Mendocino County Association of Fire Districts has submitted a distribution formula, to which the Board of Supervisors has agreed and approved...”.

FY 2023-24 Agreements

- Quarterly agreements specific to Prop 172 distributions and Measure D (Camp TOT).
- Agreements were executed after quarter ended and payments from the State had been received.

- In the attached agreement titled, “Westport VFD-Final Q1 FY23.24 Prop 172_Camp TOT Agreement”, the eighth WHEREAS statement notes, “In any given fiscal year the Board may appropriate funding from its proposition 172 or Measure D revenues to certain local fire agencies for support of fire protection services.”
 - Agreements did not state a specific % for distribution.
 - The overall total amount provided to the Mendocino County Association of Fire Districts, for their distribution formula to each agency, was based on the Budgeted % of Prop 172 in the Misc Budget Unit.
- In the attached agreement titled, “Westport VFD-Final Q1 FY23.24 Prop 172_Camp TOT Agreement”, the ninth WHEREAS statement notes, “The Mendocino County Board of Supervisors approved an allocation of Measure D and Prop 172 revenues for Quarter 1 of Fiscal Year 2023-2024 to Fire.”

FY 2024-25 Agreements

- Starting in FY2024-25 quarterly agreements will encompass all 3 funding streams: Measure P, Measure D (Camp TOT), and Prop 172.
- Agreements are being executed after quarter end and payments from the State have been received.

Half-Cent Sales Tax for Public Safety Apportionment Recap

- Payments from the State Controller’s Office (SCO) are apportioned by the County Auditor’s Office at 1.69% to City and 98.31% to County from the Public Safety Augmentation Fund in Munis.
 - City portion is then allocated to the 4 cities.
 - Apportionment percentages have not changed.
 - County portion is then allocated to the District Attorney (DA), Sheriff (SO), Jail (JA), Probation (PR), and the Misc Budget Units.
 - Apportionment percentages have changed year over year.
 - Misc Budget Unit is where Fire Agencies activity has been tracked.
 - The cause of change in percentages for County departments is unknown.
- % amounts in rows 12, 15, 18, 21, 24, and 27 are based on the city % of SCO Total and county % of SCO Total.
 - For example, in FY 2018-19 the 5.31% in Row 27 under Column O is taking the \$418,230.55 divided by \$7,876,281.51.
- Column S notes what has been paid to the Fire Agencies for each fiscal year.
- Column T is the variance between what has been paid to Fire Agencies vs apportioned to Misc Budget Unit.
- Column V is the County budget amount for each fiscal year.
- Column W is the County budget amount for DA, SO, JA and PR for each fiscal year.
- Column X is the County budget amount for Misc budget unit for each fiscal year.