

EXHIBIT A

updated: 9/15/2025

Measure P (.25% STx) Fire Funding Allocations (1) QUARTERLY Calcs (2) 2024-25 Meas P

\$ 4,000,000	← BOS FY Authorized Budget Projection	2024-25	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
3,600,000	← 90% Total Fire Agencies Budget portion (3)				
400,000	← 10% Total MC Fire Safe Council Budget portion (3)				

22 ← Agencies ⁽⁵⁾				Qtr 1 (12/02 tally)			Qtr 2 (5/14 tally)			Qtr 3 (6/23 tally)			Qtr 4 (9/15 adj tally true up)			TOTALS to Date		
QTR Meas P Actual Revenues →				1,270,463.13			1,274,057.93			1,041,798.69			1,226,595.77			4,812,915.52		
[AUDITOR's reported FY Total] →																4,812,915.52		
QTR 90% Fire Agencies portion →				1,143,416.82			1,146,652.13			937,618.82			1,103,936.19			4,331,623.96		
QTR 10% Fire Safe Council portion →				127,046.31			127,405.80			104,179.87			122,659.58			481,291.56		
				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 →				457,367	686,050	1,143,416.81	458,661	687,991	1,146,652.13	375,048	562,571	937,618.82	441,574	662,362	1,103,936.19	1,732,650	2,598,974	4,331,623.95
QTR per Agency & per capita →				20,789	7.49		20,848	7.51		17,048	6.14		20,072	7.23		78,757	28.37	
District/Agency JPA Pop ⁽⁴⁾ %				Basic Population TOTAL			Basic Population TOTAL			Basic Population TOTAL			Basic Population TOTAL			Basic Population TOTALS		
Albion-Little River FPD 1,447 1.58%				20,789	10,837	31,626.76	20,848	10,868	31,716.26	17,048	8,887	25,934.41	20,072	10,463	30,534.73	78,757	41,055	119,812.16
Anderson Valley CSD 3,189 3.48%				20,789	23,884	44,673.55	20,848	23,952	44,799.96	17,048	19,585	36,632.98	20,072	23,059	43,131.04	78,757	90,481	169,237.53
Brooktrails CSD 3,483 3.80%				20,789	26,086	46,875.48	20,848	26,160	47,008.12	17,048	21,391	38,438.59	20,072	25,185	45,256.93	78,757	98,822	177,579.12
Comptche CSD 521 0.57%				20,789	3,902	24,691.44	20,848	3,913	24,761.31	17,048	3,200	20,247.35	20,072	3,767	23,838.88	78,757	14,782	93,538.98
Covelo FPD 2,750 3.00%				20,789	20,596	41,385.64	20,848	20,655	41,502.75	17,048	16,889	33,936.84	20,072	19,885	39,956.65	78,757	78,025	156,781.88
Elk CSD 390 0.43%				20,789	2,921	23,710.31	20,848	2,929	23,777.40	17,048	2,395	19,442.81	20,072	2,820	22,891.62	78,757	11,065	89,822.14
Fort Bragg City FD Fort Bragg Fire 7,537 16.71%				20,789			20,848			17,048			20,072			78,757		
Fort Bragg Rural FPD 7,770				20,789	114,639	156,217.54	20,848	114,963	156,659.57	17,048	94,005	128,100.71	20,072	110,680	150,823.56	78,757	434,288	591,801.38
Hopland FPD 1,965 2.15%				20,789	14,717	35,506.35	20,848	14,759	35,606.82	17,048	12,068	29,115.73	20,072	14,209	34,280.36	78,757	55,752	134,509.26
Leggett Valley FPD 461 0.50%				20,789	3,453	24,242.07	20,848	3,462	24,310.67	17,048	2,831	19,878.86	20,072	3,333	23,405.02	78,757	13,080	91,836.62
Little Lake FPD (Willits) 9,156 9.99%				20,789	68,571	89,359.94	20,848	68,765	89,612.79	17,048	56,229	73,276.48	20,072	66,203	86,274.46	78,757	259,767	338,523.67
Long Valley FPD (Laytonville) 2,574 2.81%				20,789	19,278	40,067.48	20,848	19,333	40,180.86	17,048	15,808	32,855.93	20,072	18,612	38,684.01	78,757	73,032	151,788.28
Mendocino FPD 2,848 3.11%				20,789	21,330	42,119.62	20,848	21,391	42,238.80	17,048	17,491	34,538.71	20,072	20,594	40,665.28	78,757	80,806	159,562.41
Piercy FPD 131 0.14%				20,789	981	21,770.52	20,848	984	21,832.12	17,048	805	17,852.15	20,072	947	21,018.81	78,757	3,717	82,473.60
Potter Valley CSD 1,981 2.16%				20,789	14,837	35,626.18	20,848	14,879	35,726.99	17,048	12,166	29,214.00	20,072	14,325	34,396.06	78,757	56,206	134,963.23
Redwood Coast FPD 1,788 1.95%				20,789	13,391	34,180.70	20,848	13,429	34,277.42	17,048	10,981	28,028.68	20,072	12,929	33,000.48	78,757	50,731	129,487.28
Redwood V-Calpella FD 7,106 7.76%				20,789	53,221	74,010.11	20,848	53,371	74,219.53	17,048	43,642	60,689.40	20,072	51,383	71,454.64	78,757	201,617	280,373.68
South Coast FPD 1,777 1.94%				20,789	13,309	34,098.31	20,848	13,347	34,194.80	17,048	10,914	27,961.12	20,072	12,849	32,920.94	78,757	50,418	129,175.17
Ukiah City FD Ukiah Valley Fire 16,499 37.38%				20,789	256,457	298,036.13	20,848	257,183	298,879.31	17,048	210,299	244,394.07	20,072	247,602	287,745.37	78,757	971,540	1,129,054.88
Ukiah Valley FPD 17,744				20,789			20,848			17,048			20,072			78,757		
Westport VFC 278 0.30%				20,789	2,082	22,871.48	20,848	2,088	22,936.20	17,048	1,707	18,754.95	20,072	2,010	22,081.76	78,757	7,888	86,644.39
Whale Gulch VFC 208 0.23%				20,789	1,558	22,347.21	20,848	1,562	22,410.45	17,048	1,277	18,325.05	20,072	1,504	21,575.59	78,757	5,902	84,658.30
(truncation manual adj: UVFA +/- cents to balance as indicated) →				0.2470			0.1199			0.2109			0.2629			0.8407		
Totals:				91,601	100%	457,367 686,050 1,143,416.82	458,661 687,991 1,146,652.13	375,047 562,571 937,618.82	441,574 662,362 1,103,936.19	1,732,649 2,598,974 4,331,623.96								
Percent of quarterly funding:				40%	60%		40%	60%		40%	60%		40%	60%		40%	60%	0.00

- NOTES:
- 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
 - Began with quarterly allocation/distribution format starting with Q4 FY 2022/23
 - Fire Safe Council authorized to receive 10% and Fire Agencies 90% of allocated funding based on BOS resolution #22-159
 - 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
 - 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.

9/15/2025

by: 

EXHIBIT B

updated: 9/10/2025

Measure D ^(TOT) Fire Funding Allocations ⁽¹⁾ QUARTERLY Calcs ⁽⁴⁾ 2024-25 Meas D (TOT)

\$ 505,000 ← BOS FY Budgeted Annual Projection ...		2024-25		Funding basis: Mendocino County, 2020 Ballot Measures D & E, 10% TOT on Campgrounds and RV Parks in unincorporated areas		
378,750 ← 75% Fire Agencies minimum portion ^{(2) (3)}						
126,250 ← 25% Fire Chiefs maximum recommendation portion ^{(2) (3)}						
20 ← Agencies ⁽¹⁾		Qtr 1 ^(12/02 tally)	Qtr 2 ^(5/14 tally)	Qtr 3 ^(6/23 tally)	Qtr 4 ^(true-up 9/10 tally)	YTD QTRS
QTR Meas D Actual Revenues →		191,880.82	164,499.04	66,665.87	251,848.08	674,893.81
[AUDITOR's reported FY Total] →						674,893.81
QTR Fire Chiefs percent →		25%	25%	25%	25%	
QTR Fire Chiefs allocation →		47,970.20	41,124.76	16,666.46	62,962.02	168,723.44
QTR Fire Agencies NET allocation →		143,910.62	123,374.28	49,999.41	188,886.06	506,170.37
QTR Net per Agency →		7,195.53	6,168.71	2,499.97	9,444.30	25,308.52
District/Agency JPA		Allocations	Allocations	Allocations	Allocations	TOTALS
Albion-Little River FPD		7,195.53	6,168.71	2,499.97	9,444.30	25,308.51
Anderson Valley CSD		7,195.53	6,168.71	2,499.97	9,444.30	25,308.51
Brooktrails CSD		7,195.53	6,168.71	2,499.97	9,444.30	25,308.51
Comptche CSD		7,195.53	6,168.71	2,499.97	9,444.30	25,308.51
Covelo FPD		7,195.53	6,168.71	2,499.97	9,444.30	25,308.51
Elk CSD		7,195.53	6,168.71	2,499.97	9,444.30	25,308.51
Fort Bragg City FD	Fort Bragg					
Fort Bragg Rural FPD	Fire Authority ⁽¹⁾	7,195.53	6,168.71	2,499.97	9,444.30	25,308.51
Hopland FPD		7,195.53	6,168.71	2,499.97	9,444.30	25,308.51
Leggett Valley FPD		7,195.53	6,168.71	2,499.97	9,444.30	25,308.51
Little Lake FPD		7,195.53	6,168.71	2,499.97	9,444.30	25,308.51
Long Valley FPD		7,195.53	6,168.71	2,499.97	9,444.30	25,308.51
Mendocino FPD		7,195.53	6,168.71	2,499.97	9,444.30	25,308.51
Piercy FPD		7,195.53	6,168.71	2,499.97	9,444.30	25,308.51
Potter Valley CSD		7,195.53	6,168.71	2,499.97	9,444.30	25,308.51
Redwood Coast FPD		7,195.53	6,168.71	2,499.97	9,444.30	25,308.51
Redwood V-Calpella FD		7,195.53	6,168.71	2,499.97	9,444.30	25,308.51
South Coast FPD		7,195.53	6,168.71	2,499.97	9,444.30	25,308.51
Ukiah City FD	Ukiah Valley					
Ukiah Valley FPD	Fire Authority ⁽¹⁾	7,195.55	6,168.79	2,499.98	9,444.36	25,308.68
Westport VFC		7,195.53	6,168.71	2,499.97	9,444.30	25,308.51
Whale Gulch VFC		7,195.53	6,168.71	2,499.97	9,444.30	25,308.51
(truncation manual adj: UVFA +/- cents to balance as indicated) →		0.0200	0.0800	0.0100	0.0600	0.17
Totals:		143,910.62	123,374.28	49,999.41	188,886.06	506,170.37
Proportion of total budgeted funding:		28.5%	24.4%	9.9%	37.4%	100.2%

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) TOT current year calcs based on MCFA 11-9-2022 vote (75% to be distributed to agencies, 25% holdback - reserve fund)
- 4) Converted to quarterly distribution format in FY 2023-24

9/10/2025

by: 

EXHIBIT C

revision date: 9/10/2025

Prop 172 Fire Funding Allocations ⁽¹⁾ QUARTERLY Calcs ⁽²⁾	2024-25	Prop 172
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\$ 400,000 ← FY BOS Budget Annual Projection ... 2024-25 10,000 ← Basic (FIXED) allotment per Agency 200,000 ← Agencies Total Basic allotments ⁽⁴⁾	91,601 ← 2020 Census County Population ⁽³⁾	Funding basis: Mendocino County Board of Supervisors' letter - May 26, 2016 "Proposition 172 Funds"
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20 ← Agencies ⁽⁴⁾				Qtr 1 ^(12/02 tally)			Qtr 2 ^(5/14 tally)			Qtr 3 ^(6/23 tally)			Qtr 4 ^(true-up 9/10 tally)			TOTAL QTRS to Date																						
QTR Revenues derived Allocation →				96,299.66			101,862.56			89,724.65			96,404.83			384,291.70																						
[AUDITOR's reported FY Total] →																384,291.70																						
QTR Funds Allocated →				96,299.66			101,862.56			89,724.65			96,404.83			384,291.70																						
				<table><tr><th>Basic</th><th>Population</th></tr><tr><td>55,000</td><td>41,300</td></tr></table>		Basic	Population	55,000	41,300	96,299.66	<table><tr><th>Basic</th><th>Population</th></tr><tr><td>55,000</td><td>46,863</td></tr></table>		Basic	Population	55,000	46,863	101,862.56	<table><tr><th>Basic</th><th>Population</th></tr><tr><td>50,000</td><td>39,725</td></tr></table>		Basic	Population	50,000	39,725	89,724.65	<table><tr><th>Basic</th><th>Population</th></tr><tr><td>40,000</td><td>56,405</td></tr></table>		Basic	Population	40,000	56,405	96,404.83	<table><tr><th>Basic</th><th>Population</th></tr><tr><td>200,000</td><td>184,292</td></tr></table>		Basic	Population	200,000	184,292	384,291.70
Basic	Population																																					
55,000	41,300																																					
Basic	Population																																					
55,000	46,863																																					
Basic	Population																																					
50,000	39,725																																					
Basic	Population																																					
40,000	56,405																																					
Basic	Population																																					
200,000	184,292																																					
QTR gross Basic & Pop alloc →																																						
QTR per Agency & per capita →				2,750 0.45			2,750 0.51			2,500 0.43			2,000 0.62			10,000 2.01																						
District/Agency JPA Pop ⁽³⁾ %				Basic Population TOTAL			Basic Population TOTAL			Basic Population TOTAL			Basic Population TOTAL			Basic Population TOTALS																						
Albion-Little River FPD 1,447 1.58%				2,750 652 3,402.40			2,750 740 3,490.27			2,500 628 3,127.52			2,000 891 2,891.01			10,000 2,911 12,911.20																						
Anderson Valley CSD 3,189 3.48%				2,750 1,438 4,187.80			2,750 1,631 4,381.47			2,500 1,383 3,882.97			2,000 1,964 3,963.67			10,000 6,416 16,415.91																						
Brooktrails CSD 3,483 3.80%				2,750 1,570 4,320.36			2,750 1,782 4,531.88			2,500 1,510 4,010.47			2,000 2,145 4,144.71			10,000 7,007 17,007.42																						
Comptche CSD 521 0.57%				2,750 235 2,984.90			2,750 267 3,016.54			2,500 226 2,725.94			2,000 321 2,320.81			10,000 1,048 11,048.19																						
Covelo FPD 2,750 3.00%				2,750 1,240 3,989.87			2,750 1,407 4,156.88			2,500 1,193 3,692.59			2,000 1,693 3,693.35			10,000 5,533 15,532.69																						
Elk CSD 390 0.43%				2,750 176 2,925.83			2,750 200 2,949.52			2,500 169 2,669.13			2,000 240 2,240.14			10,000 785 10,784.62																						
Fort Bragg City FD Fort Bragg Fire 7,537 16.71%																																						
Fort Bragg Rural FPD Authority ⁽⁴⁾ 7,770				2,750			2,750			2,500			2,000			10,000																						
Hopland FPD 1,965 2.15%				2,750 886 3,635.94			2,750 1,005 3,755.28			2,500 852 3,352.16			2,000 1,210 3,209.98			10,000 3,953 13,953.36																						
Leggett Valley FPD 461 0.50%				2,750 208 2,957.84			2,750 236 2,985.84			2,500 200 2,699.92			2,000 284 2,283.86			10,000 927 10,927.46																						
Little Lake FPD (Willits) 9,156 9.99%				2,750 4,128 6,877.89			2,750 4,684 7,433.90			2,500 3,970 6,470.47			2,000 5,638 7,637.65			10,000 18,420 28,419.91																						
Long Valley FPD (Laytonville) 2,574 2.81%				2,750 1,161 3,910.52			2,750 1,317 4,066.84			2,500 1,116 3,616.26			2,000 1,585 3,584.98			10,000 5,179 15,178.60																						
Mendocino FPD 2,848 3.11%				2,750 1,284 4,034.06			2,750 1,457 4,207.02			2,500 1,235 3,735.09			2,000 1,754 3,753.70			10,000 5,730 15,729.87																						
Piercy FPD 131 0.14%				2,750 59 2,809.06			2,750 67 2,817.01			2,500 57 2,556.81			2,000 81 2,080.66			10,000 264 10,263.54																						
Potter Valley CSD 1,981 2.16%				2,750 893 3,643.16			2,750 1,013 3,763.46			2,500 859 3,359.10			2,000 1,220 3,219.83			10,000 3,986 13,985.55																						
Redwood Coast FPD 1,788 1.95%				2,750 806 3,556.14			2,750 915 3,664.73			2,500 775 3,275.40			2,000 1,101 3,100.99			10,000 3,597 13,597.26																						
Redwood V-Calpella FD 7,106 7.76%				2,750 3,204 5,953.84			2,750 3,635 6,385.38			2,500 3,082 5,581.66			2,000 4,376 6,375.63			10,000 14,297 24,296.51																						
South Coast FPD 1,777 1.94%				2,750 801 3,551.18			2,750 909 3,659.10			2,500 771 3,270.63			2,000 1,094 3,094.21			10,000 3,575 13,575.12																						
Ukiah City FD Ukiah Valley Fire 16,499 37.38%																																						
Ukiah Valley FPD Authority ⁽⁴⁾ 17,744				2,750			2,750			2,500			2,000			10,000																						
Westport VFC 278 0.30%				2,750 125 2,875.34			2,750 142 2,892.22			2,500 121 2,620.56			2,000 171 2,171.18			10,000 559 10,559.30																						
Whale Gulch VFC 208 0.23%				2,750 94 2,843.77			2,750 106 2,856.41			2,500 90 2,590.20			2,000 128 2,128.07			10,000 418 10,418.45																						
(truncation manual adj: UVFA +/- to balance as indicated) →				0.090			0.0900			0.0600			0.1000			0.34																						
Totals:				91,601 100%		55,000 41,300 96,299.66		55,000 46,862 101,862.56		50,000 39,725 89,724.65		40,000 56,405 96,404.83		200,000 184,291 384,291.70																								
Percent of quarterly funding:				57% 43%		54% 46%		56% 44%		41% 59%		52% 48%																										

NOTES:

- 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.)
- 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 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.)
- Per BOS approval on 5-06-25 Fire Agencies will receive 6.62% of FY 25-26 Prop 172 funds to be consistent with 2017-2018 BOS direction.

9-10-25

by: 