

# EXHIBIT A

updated: 12/31/2025

Measure P (.25% STx) Fire Funding Allocations <sup>(1)</sup>			QUARTERLY Calcs <sup>(2)</sup>			2025-26		Meas P										
\$ 3,923,000 ← FY BU 1000 Revenue Forecast	2025-26		91,601 ← 2020 Census County Population <sup>(4)</sup>			Funding basis: Mendocino County, 2022 Ballot Measure P, .25% Sales Tax (sunsets 3/31/2033), and BOS Resolution #22-159												
3,530,700 ← 90% Total Fire Agencies Budget portion <sup>(3)</sup>																		
392,300 ← 10% Total MC Fire Safe Council Budget portion <sup>(3)</sup>																		
22 ← Agencies <sup>(5)</sup>	Qtr 1 (12/19 tally)		Qtr 2		Qtr 3		Qtr 4		TOTALS to Date									
QTR Meas P Actual Revenues →	1,327,824.89								1,327,824.89									
[AUDITOR's reported FY Total] →																		
QTR 90% Fire Agencies portion →	1,195,042.40								1,195,042.40									
QTR 10% Fire Safe Council portion →	132,782.49								132,782.49									
QTR gross Basic & Pop alloc →	Basic 40%	Pop 60%	Basic 40%	Pop 60%	Basic 40%	Pop 60%	Basic 40%	Pop 60%	Basic 40%	Pop 60%								
QTR per Agency & per capita →	478,017	717,025	1,195,042.40						478,017	717,025								
	21,728	7.83							21,728	7.83								
<b>District/Agency</b>	<b>JPA</b>	<b>Pop <sup>(4)</sup></b>	<b>%</b>	<b>Basic</b>	<b>Population</b>	<b>TOTAL</b>	<b>Basic</b>	<b>Population</b>	<b>TOTAL</b>	<b>Basic</b>	<b>Population</b>	<b>TOTAL</b>	<b>Basic</b>	<b>Population</b>	<b>TOTALS</b>			
1 Albion-Little River FPD		1,447	1.58%	21,728	11,327	33,054.72										21,728	11,327	33,054.72
2 Anderson Valley CSD		3,189	3.48%	21,728	24,963	46,690.58										21,728	24,963	46,690.58
3 Brooktrails CSD		3,483	3.80%	21,728	27,264	48,991.93										21,728	27,264	48,991.93
4 Comptche CSD		521	0.57%	21,728	4,078	25,806.27										21,728	4,078	25,806.27
5 Covel FPD		2,750	3.00%	21,728	21,526	43,254.22										21,728	21,526	43,254.22
6 Elk CSD		390	0.43%	21,728	3,053	24,780.84										21,728	3,053	24,780.84
7 Fort Bragg City FD	<b>Fort Bragg</b>	7,537	16.71%	21,728	119,815	163,270.81										21,728	119,815	163,270.81
8 Fort Bragg Rural FPD	<b>Fire Authority</b> <sup>(4)</sup>	7,770		21,728												21,728		
9 Hopland FPD		1,965	2.15%	21,728	15,381	37,109.47										21,728	15,381	37,109.47
10 Leggett Valley FPD		461	0.50%	21,728	3,609	25,336.61										21,728	3,609	25,336.61
11 Little Lake FPD (Willits)		9,156	9.99%	21,728	71,667	93,394.57										21,728	71,667	93,394.57
12 Long Valley FPD (Laytonville)		2,574	2.81%	21,728	20,149	41,876.54										21,728	20,149	41,876.54
13 Mendocino FPD		2,848	3.11%	21,728	22,293	44,021.33										21,728	22,293	44,021.33
14 Piercy FPD		131	0.14%	21,728	1,025	22,753.46										21,728	1,025	22,753.46
15 Potter Valley CSD		1,981	2.16%	21,728	15,507	37,234.72										21,728	15,507	37,234.72
16 Redwood Coast FPD		1,788	1.95%	21,728	13,996	35,723.97										21,728	13,996	35,723.97
17 Redwood V-California FD		7,106	7.76%	21,728	55,624	77,351.69										21,728	55,624	77,351.69
18 South Coast FPD		1,777	1.94%	21,728	13,910	35,637.86										21,728	13,910	35,637.86
19 Ukiah City FD	<b>Ukiah Valley</b>	16,499	37.38%	21,728	268,036	311,492.47										21,728	268,036	311,492.47
20 Ukiah Valley FPD	<b>Fire Authority</b> <sup>(4)</sup>	17,744		21,728												21,728		
21 Westport VFC		278	0.30%	21,728	2,176	23,904.14										21,728	2,176	23,904.14
22 Whale Gulch VFC		208	0.23%	21,728	1,628	23,356.20										21,728	1,628	23,356.20
(truncation manual adj: UVFA +/- cents to balance as indicated) →										0.1810								
Totals:	91,601	100%		478,017	717,025	1,195,042.40										478,017	717,025	1,195,042.40
Percent of quarterly funding:				40%	60%											40%	60%	

**NOTES:**

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

## Exhibit B

updated: 12/31/2025

Measure D (TOT) Fire Funding Allocations <sup>(1)</sup>		QUARTERLY Calcs <sup>(3)</sup>				2025-26 Meas D (TOT)
\$ 505,000	← FY BU 1000 Revenue Forecast	2025-26				
\$ 505,000	← 100% Fire Agencies minimum portion <sup>(2) (4)</sup>					
\$ 0	← 0% Fire Chiefs maximum recommendation portion <sup>(2) (4)</sup>					
20 ← Agencies <sup>(1)</sup>	Qtr 1 <small>(12/19 tally)</small>	Qtr 2	Qtr 3	Qtr 4	YTD QTRS	
QTR Meas D Actual Revenues →	278,115.12				278,115.12	
[AUDITOR's reported FY Total] →						
QTR Fire Chiefs percent →	0%					
QTR Fire Chiefs allocation →						
QTR Fire Agencies NET allocation →	278,115.12				278,115.12	
QTR Net per Agency →	13,905.76				13,905.76	
<i>Agencies included</i>	<i>District/Agency</i>	<i>JPA</i>	Allocations	Allocations	Allocations	TOTALS
1 Albion-Little River FPD			13,905.75			13,905.75
2 Anderson Valley CSD			13,905.75			13,905.75
3 Brooktrails CSD			13,905.75			13,905.75
4 Comptche CSD			13,905.75			13,905.75
5 Covelo FPD			13,905.75			13,905.75
6 Elk CSD			13,905.75			13,905.75
7 Fort Bragg City FD	<i>Fort Bragg</i>		13,905.75			13,905.75
7 Fort Bragg Rural FPD	<i>Fire Authority</i> <sup>(4)</sup>		13,905.75			13,905.75
8 Hopland FPD			13,905.75			13,905.75
9 Leggett Valley FPD			13,905.75			13,905.75
10 Little Lake FPD			13,905.75			13,905.75
11 Long Valley FPD			13,905.75			13,905.75
12 Mendocino FPD			13,905.75			13,905.75
13 Piercy FPD			13,905.75			13,905.75
14 Potter Valley CSD			13,905.75			13,905.75
15 Redwood Coast FPD			13,905.75			13,905.75
16 Redwood V-California FD			13,905.75			13,905.75
17 South Coast FPD			13,905.75			13,905.75
18 Ukiah City FD	<i>Ukiah Valley</i>		13,905.87			13,905.87
18 Ukiah Valley FPD	<i>Fire Authority</i> <sup>(4)</sup>		13,905.87			13,905.87
19 Westport VFC			13,905.75			13,905.75
20 Whale Gulch VFC			13,905.75			13,905.75
(truncation manual adj: UVFA +/- cents to balance as indicated) →		0.1200			0.12	
<b>Totals:</b>		<b>278,115.12</b>				<b>278,115.12</b>
Proportion of total budgeted funding:		55.1%			55.1%	

**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 C

revision date: 12/31/2025

## NOTES

**NOTES:**

- 1) Prop 172 allocations above are based on a MCAFDF 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 excluded from population allocations. Then Supv McCoven proposed and MCAFDF 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 6.63% Prop 172 funds as consistent with 2017-2018 BOS direction

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Bill