

EXHIBIT A

updated: 12/31/2025

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			Qtr 3			Qtr 4			TOTALS to Date		
	QTR Meas P Actual Revenues →												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% 478,017 717,025 1,195,042.40			Basic 40% Pop 60%			Basic 40% Pop 60%			Basic 40% Pop 60% 478,017 717,025 1,195,042.40		
	QTR per Agency & per capita →			21,728 7.83									21,728 7.83		
District/Agency	JPA	Pop ⁽⁶⁾	%	Basic	Population	TOTAL	Basic	Population	TOTAL	Basic	Population	TOTAL	Basic	Population	TOTALS
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 Covelo 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	Fort Bragg	7,537	16.71%	21,728	119,815	163,270.81							21,728	119,815	163,270.81
8 Fort Bragg Rural FPD	Fire Authority ⁽⁴⁾	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-Calpella 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	Ukiah Valley	16,499	37.38%	21,728	268,036	311,492.47							21,728	268,036	311,492.47
20 Ukiah Valley FPD	Fire Authority ⁽⁴⁾	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									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 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: 

Exhibit B

updated: 12/31/2025

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

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

Agencies Included	20 ← Agencies ⁽¹⁾	Qtr 1 ^(12/19 tally)	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
	District/Agency	JPA	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
	Fort Bragg City FD	Fort Bragg				
	7 Fort Bragg Rural FPD	Fire Authority ⁽¹⁾	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-Calpella FD		13,905.75			13,905.75
	17 South Coast FPD		13,905.75			13,905.75
	Ukiah City FD	Ukiah Valley				
	18 Ukiah Valley FPD	Fire Authority ⁽¹⁾	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
Totals:		278,115.12				278,115.12
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

Prop 172 Fire Funding Allocations ⁽¹⁾										QUARTERLY Calcs ⁽²⁾						2025-26		Prop 172		
\$8,834,380 ← Total Prop 172 Revenue Forecast				2025-26		<div>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⁾</div>														
\$ 584,836 ← Fire Agency Prop 172 Revenue Forecast ⁽⁵⁾																				
10,000 ← Basic (FIXED) allotment per Agency																				
200,000 ← Agencies Total Basic allotments ⁽⁴⁾				91,601 ← 2020 Census County Population ⁽³⁾																
20 ← Agencies ⁽⁴⁾				Qtr 1 ^(12/19 tally)			Qtr 2			Qtr 3			Qtr 4			TOTAL QTRS to Date				
QTR Revenues derived Allocation →				143,373.24												143,373.24				
[AUDITOR's reported FY Total] →																				
QTR Funds Allocated →				143,373.24												143,373.24				
				Basic Population				Basic Population				Basic Population				Basic Population				
QTR gross Basic & Pop alloc →				55,000 88,373		143,373.24										55,000 88,373 143,373.24				
QTR per Agency & per capita →				2,750 0.96												2,750 0.96				
District/Agency JPA Pop ⁽³⁾ %				Basic Population TOTAL		Basic Population TOTAL		Basic Population TOTAL		Basic Population TOTAL		Basic Population TOTAL		Basic Population TOTALS						
1 Albion-Little River FPD 1,447 1.58%				2,750 1,396 4,146.01										2,750 1,396 4,146.01						
2 Anderson Valley CSD 3,189 3.48%				2,750 3,077 5,826.62										2,750 3,077 5,826.62						
3 Brooktrails CSD 3,483 3.80%				2,750 3,360 6,110.26										2,750 3,360 6,110.26						
4 Comptche CSD 521 0.57%				2,750 503 3,252.64										2,750 503 3,252.64						
5 Covelo FPD 2,750 3.00%				2,750 2,653 5,403.09										2,750 2,653 5,403.09						
6 Elk CSD 390 0.43%				2,750 376 3,126.25										2,750 376 3,126.25						
7 Fort Bragg City FD Fort Bragg Fire Authority ⁽⁴⁾ 7,537 16.71%				2,750 14,767 17,517.14										2,750 14,767 17,517.14						
8 Hopland FPD 1,965 2.15%				2,750 1,896 4,645.75										2,750 1,896 4,645.75						
9 Leggett Valley FPD 461 0.50%				2,750 445 3,194.75										2,750 445 3,194.75						
10 Little Lake FPD (Willits) 9,156 9.99%				2,750 8,833 11,582.88										2,750 8,833 11,582.88						
11 Long Valley FPD (Laytonville) 2,574 2.81%				2,750 2,483 5,233.29										2,750 2,483 5,233.29						
12 Mendocino FPD 2,848 3.11%				2,750 2,748 5,497.64										2,750 2,748 5,497.64						
13 Piercy FPD 131 0.14%				2,750 126 2,876.38										2,750 126 2,876.38						
14 Potter Valley CSD 1,981 2.16%				2,750 1,911 4,661.19										2,750 1,911 4,661.19						
15 Redwood Coast FPD 1,788 1.95%				2,750 1,725 4,474.99										2,750 1,725 4,474.99						
16 Redwood V-Calpella FD 7,106 7.76%				2,750 6,856 9,605.60										2,750 6,856 9,605.60						
17 South Coast FPD 1,777 1.94%				2,750 1,714 4,464.38										2,750 1,714 4,464.38						
18 Ukiah City FD Ukiah Valley Fire Authority ⁽⁴⁾ 16,499 37.38%				2,750 33,035 35,785.51										2,750 33,035 35,785.51						
19 Westport VFC 278 0.30%				2,750 268 3,018.20										2,750 268 3,018.20						
20 Whale Gulch VFC 208 0.23%				2,750 201 2,950.67										2,750 201 2,950.67						
(truncation manual adj: UVFA +/- to balance as indicated) →				0.110										0.11						
Totals:				91,601 100%		55,000 88,373 143,373.24								55,000 88,373 143,373.24						
Percent of quarterly funding:				38% 62%										38% 62%						

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 receive 6.62% Prop 172 funds as consistent with 2017-2018 BOS direction.

by: 