

EXHIBIT A

updated: 7/13/2026

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

Agencies included:	22	←	Agencies ⁽⁵⁾	Qtr 1 (12/19 tally)			Qtr 2 (3/16 tally)			Qtr 3 (7/13 tally)			Qtr 4			TOTALS to Date		
	QTR Meas P Actual Revenues →			1,327,824.89			1,246,065.31			1,098,829.14						3,672,719.34		
	[AUDITOR's reported FY Total] →																	
	QTR 90% Fire Agencies portion →			1,195,042.40			1,121,458.77			988,946.23						3,305,447.40		
	QTR 10% Fire Safe Council portion →			132,782.49			124,606.54			109,882.91						367,271.94		
	QTR gross Basic & Pop alloc →			478,017 717,025 1,195,042.40			448,584 672,875 1,121,458.77			395,578 593,368 988,946.22						1,322,179 1,983,268 3,305,447.39		
	QTR per Agency & per capita →			21,728 7.83			20,390 7.35			17,981 6.48						60,099 21.65		
				Basic 40% Pop 60%			Basic 40% Pop 60%			Basic 40% Pop 60%			Basic 40% Pop 60%			Basic 40% Pop 60%		
				478,017 717,025 1,195,042.40			448,584 672,875 1,121,458.77			395,578 593,368 988,946.22						1,322,179 1,983,268 3,305,447.39		
				21,728 7.83			20,390 7.35			17,981 6.48						60,099 21.65		

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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

20 ← Agencies ⁽¹⁾	Qtr 1 ^(12/19 tally)	Qtr 2 ^(3/16 tally)	Qtr 3 ^(7/13 tally)	Qtr 4	YTD QTRS
QTR Meas D Actual Revenues →	278,115.12	73,861.25	66,164.08		418,140.45
[AUDITOR's reported FY Total] →					
QTR Fire Chiefs percent →	0%	0%	0%		
QTR Fire Chiefs allocation →					
QTR Fire Agencies NET allocation →	278,115.12	73,861.25	66,164.08		418,140.45
QTR Net per Agency →	13,905.76	3,693.06	3,308.20		20,907.02
District/Agency	JPA	Allocations	Allocations	Allocations	TOTALS
1 Albion-Little River FPD		13,905.75	3,693.06	3,308.20	20,907.01
2 Anderson Valley CSD		13,905.75	3,693.06	3,308.20	20,907.01
3 Brooktrails CSD		13,905.75	3,693.06	3,308.20	20,907.01
4 Comptche CSD		13,905.75	3,693.06	3,308.20	20,907.01
5 Covelo FPD		13,905.75	3,693.06	3,308.20	20,907.01
6 Elk CSD		13,905.75	3,693.06	3,308.20	20,907.01
7 Fort Bragg City FD	Fort Bragg				
Fort Bragg Rural FPD	Fire Authority ⁽¹⁾	13,905.75	3,693.06	3,308.20	20,907.01
8 Hopland FPD		13,905.75	3,693.06	3,308.20	20,907.01
9 Leggett Valley FPD		13,905.75	3,693.06	3,308.20	20,907.01
10 Little Lake FPD		13,905.75	3,693.06	3,308.20	20,907.01
11 Long Valley FPD		13,905.75	3,693.06	3,308.20	20,907.01
12 Mendocino FPD		13,905.75	3,693.06	3,308.20	20,907.01
13 Piercy FPD		13,905.75	3,693.06	3,308.20	20,907.01
14 Potter Valley CSD		13,905.75	3,693.06	3,308.20	20,907.01
15 Redwood Coast FPD		13,905.75	3,693.06	3,308.20	20,907.01
16 Redwood V-Calpella FD		13,905.75	3,693.06	3,308.20	20,907.01
17 South Coast FPD		13,905.75	3,693.06	3,308.20	20,907.01
18 Ukiah City FD	Ukiah Valley				
Ukiah Valley FPD	Fire Authority ⁽¹⁾	13,905.87	3,693.11	3,308.28	20,907.26
19 Westport VFC		13,905.75	3,693.06	3,308.20	20,907.01
20 Whale Gulch VFC		13,905.75	3,693.06	3,308.20	20,907.01
(truncation manual adj: UVFA +/- cents to balance as indicated) →		0.1200	0.0500	0.0800	0.25
Totals:		278,115.12	73,861.25	66,164.08	418,140.45
Proportion of total budgeted funding:		55.1%	14.6%	13.1%	82.8%

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:

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revision date: 7/13/2026

Prop 172 Fire Funding Allocations ⁽¹⁾												QUARTERLY Calcs ⁽²⁾				2025-26		Prop 172														
\$8,834,380 ← Total Prop 172 Revenue Forecast												2025-26				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⁾																
\$ 584,836 ← Fire Agency Prop 172 Revenue Forecast ⁽⁵⁾																																
10,000 ← Basic (FIXED) allotment per Agency																																
200,000 ← Agencies Total Basic allotments ⁽⁴⁾																																
20 ← Agencies ⁽⁴⁾												Qtr 1 ^(12/19 tally)			Qtr 2 ^(3/16 tally)			Qtr 3 ^(7/13 tally)			Qtr 4			TOTAL QTRS to Date								
QTR Revenues derived Allocation →												143,373.24			151,805.09			133,828.58						429,006.91								
[AUDITOR's reported FY Total] →																																
QTR Funds Allocated →												143,373.24			151,805.09			133,828.58						429,006.91								
												Basic		Population		Basic		Population		Basic		Population		Basic		Population						
QTR gross Basic & Pop alloc →												55,000		88,373	143,373.24	55,000		96,805	151,805.09	50,000		83,829	133,828.58			160,000		269,007	429,006.91			
QTR per Agency & per capita →												2,750		0.96		2,750		1.06		2,500		0.92				8,000		2.94				
District/Agency JPA Pop ⁽³⁾ %												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		1,529	4,279.20	2,500		1,324	3,824.22			8,000		4,249	12,249.43			
2 Anderson Valley CSD 3,189 3.48%												2,750		3,077	5,826.62	2,750		3,370	6,120.17	2,500		2,918	5,418.41			8,000		9,365	17,365.20			
3 Brooktrails CSD 3,483 3.80%												2,750		3,360	6,110.26	2,750		3,681	6,430.87	2,500		3,187	5,687.46			8,000		10,229	18,228.59			
4 Comptche CSD 521 0.57%												2,750		503	3,252.64	2,750		551	3,300.59	2,500		477	2,976.79			8,000		1,530	9,530.02			
5 Covelo FPD 2,750 3.00%												2,750		2,653	5,403.09	2,750		2,906	5,656.23	2,500		2,517	5,016.66			8,000		8,076	16,075.98			
6 Elk CSD 390 0.43%												2,750		376	3,126.25	2,750		412	3,162.15	2,500		357	2,856.90			8,000		1,145	9,145.30			
Fort Bragg City FD Fort Bragg Fire Authority ⁽⁴⁾ 7,537 16.71%												2,750		14,767	17,517.14	2,750		16,176	18,926.10	2,500		14,008	16,507.73			8,000		44,951	52,950.97			
7 Hopland FPD 1,965 2.15%												2,750		1,896	4,645.75	2,750		2,077	4,826.63	2,500		1,798	4,298.26			8,000		5,771	13,770.64			
8 Leggett Valley FPD 461 0.50%												2,750		445	3,194.75	2,750		487	3,237.19	2,500		422	2,921.88			8,000		1,354	9,353.82			
9 Little Lake FPD (Willits) 9,156 9.99%												2,750		8,833	11,582.88	2,750		9,676	12,425.64	2,500		8,379	10,878.64			8,000		26,887	34,887.16			
10 Long Valley FPD (Laytonville) 2,574 2.81%												2,750		2,483	5,233.29	2,750		2,720	5,470.23	2,500		2,356	4,855.59			8,000		7,559	15,559.11			
11 Mendocino FPD 2,848 3.11%												2,750		2,748	5,497.64	2,750		3,010	5,759.80	2,500		2,606	5,106.34			8,000		8,364	16,363.78			
12 Piercy FPD 131 0.14%												2,750		126	2,876.38	2,750		138	2,888.44	2,500		120	2,619.88			8,000		385	8,384.70			
13 Potter Valley CSD 1,981 2.16%												2,750		1,911	4,661.19	2,750		2,094	4,843.54	2,500		1,813	4,312.91			8,000		5,818	13,817.64			
14 Redwood Coast FPD 1,788 1.95%												2,750		1,725	4,474.99	2,750		1,890	4,639.58	2,500		1,636	4,136.28			8,000		5,251	13,250.85			
15 Redwood V-Calpella FD 7,106 7.76%												2,750		6,856	9,605.60	2,750		7,510	10,259.71	2,500		6,503	9,003.05			8,000		20,868	28,868.36			
16 South Coast FPD 1,777 1.94%												2,750		1,714	4,464.38	2,750		1,878	4,627.95	2,500		1,626	4,126.22			8,000		5,219	13,218.55			
Ukiah City FD Ukiah Valley Fire Authority ⁽⁴⁾ 16,499 37.38%												2,750		33,035	35,785.51	2,750		36,187	38,937.47	2,500		31,337	33,836.60			8,000		100,559	108,559.58			
18 Westport VFC 278 0.30%												2,750		268	3,018.20	2,750		294	3,043.79	2,500		254	2,754.41			8,000		816	8,816.40			
19 Whale Gulch VFC 208 0.23%												2,750		201	2,950.67	2,750		220	2,969.81	2,500		190	2,690.35			8,000		611	8,610.83			
(truncation manual adj: UVFA +/- to balance as indicated)→												0.110			0.1000			0.0700						0.28								
Totals:												91,601		100%	55,000		88,373	143,373.24	55,000		96,805	151,805.09	50,000		83,829	133,828.58			160,000		269,007	429,006.91
Percent of quarterly funding:												38%		62%	36%		64%	37%		63%			37%		63%							