



Albion Little River Fire Protection District

BOARD OF DIRECTORS REGULAR MEETING AGENDA

Wednesday, September 17, 2025, 10:00AM

Please note that this meeting will be held at ALRFPD Station 810, 33900 West Street, Albion, CA and via videoconference on the Zoom platform. Information on attending this meeting can be found on our website: <https://www.alrfpd.com> under the NOTICES tab.

1. **Call to Order and determination of a quorum.**
2. **Roll Call.**
3. **Motion by Secretary Steve Acker to adopt the agenda:**
4. **Public communication to the board:**

ZOOM Invitation:

Albion-Little River Fire Protection District is inviting you to a scheduled Zoom meeting.

Topic: Board of Directors Meeting September 2025

Time: Sep 17, 2025 10:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/88932140742>

Meeting ID: 889 3214 0742

One tap mobile

+16694449171,,88932140742# US

+16699006833,,88932140742# US (San Jose)

Join instructions

<https://us06web.zoom.us/join/88932140742?signature=JbEwu6yKn-iOVNXLacSBMQN5CjVm3qZ11xbmHhO9kLk>

This meeting is being presented in a hybrid format, both in person at ALRFPD Station 810 and via ZOOM.

To speak during public comment portions of the agenda via ZOOM, please join the meeting and use the raise hand feature when the Board President or the Board Vice President calls for public comment on the item you wish to address.

Public Comments on Non-Agenda Items

Members of the public may address the board pursuant to the Brown Act. No person shall speak without being recognized by the Board President or the Board Vice President. Public comments are restricted to three (3) minutes per speaker.

Any citizen, after being recognized by the Board President or Board Vice President may speak on any topic that may be a proper subject for discussion before the Board for such period of time as the Board President or Board Vice President may determine is appropriate under the circumstances of the particular meeting, including the number of persons wishing to speak or the complexity of a particular topic. Time limitations shall be set without regard to a speaker's point of view or the content of the speech, as long as the speaker's comments are not disruptive of the meeting.

BROWN ACT REQUIREMENTS: The Brown Act does not allow action or discussion on items not on the agenda (subject to narrow exceptions). This will limit the Board's response to questions and requests made during this comment period.

*WRITTEN PUBLIC COMMENTS: Written public comments received after agenda publication are forwarded to all Board members as soon as possible after receipt. **Members of the public may address the board by emailing the board at board@albionfire.com on any matter within the jurisdiction of the board.***

5. **Chief's report:**
6. **Consent calendar:** The following consent items are expected to be routine and non-controversial, and will be acted on by the board in a single action without discussion unless a request is made by a board member or a member of the public to move an item for discussion or separate action
 - a. **Approval of the July 16, and August 20, 2025 Regular meeting minutes.** (see packet)
 - b. **Acceptance of July and August 2025 correspondence report.** (see packet)
 - c. **Acceptance of submitted current financial report.** (see packet)
7. **Committee Reports:**
 - a. **Building Committee:**
 - b. **Treasurers report:** Welty
 - c. **Finance Committee:** The 25-26 Special Assessment file was created and submitted to the County. There are 1059 parcels submitted with a total of \$165,636.76. Seven parcels were added.
 - d. **MCAFD report:** Linstedt
 - e. **Fire Tax Ad Hoc Committee**
8. **Items for discussion and possible action by the board**
 - a. **Resolve vacant Board president position.**
 - b. **Preliminary Budget FY 25-26** (see packet)
 - c. **Name Pam Lindstedt as acting president (minutes needed as proof for SBMC)**
 - d. **Board needs to sign letter for SBMC to remove both Wendy and Chuck as signers. Signatures needed on new cards at SBMC.** (see packet)
 - e. **Work agreement to set cap on accrued PTO for Admin Assist position to submit to Nina in writing.**
 - f. **Review of RMAP requirements for GSRMA** (see packet)
 - g. **Revision of Special Fire Tax Exhibit 1 draft Ordinance** (see packet)
9. **ADJOURNMENT:**



Albion Little River Fire Protection District

BOARD OF DIRECTORS REGULAR MEETING MINUTES

Wednesday, July 16, 2025, 10:00AM

Please note that this meeting was held at Station 810, 33900 West Street, Albion, CA and via videoconference on the Zoom platform.

1. **Call to Order and determination of a quorum.** The meeting was called to order at 10:10 AM by Director Chuck Greenberg. Directors Acker, Greenberg, and Welty were present at Station 810. Director Linstedt and Jessie from the Auxiliary were present on zoom.
2. **Roll Call.** Acker-present, Linstedt- present (on Zoom), Greenberg- present, Welty-present
3. **Motion by Secretary Steve Acker to adopt the agenda:** Approved by a vote of 3 ayes
4. **Public communication to the board:** None
5. **Chief's report:** (see packet)
6. **Consent calendar:** Approved by a vote of 3 ayes
 - a. **Approval of the June 18, 2025 Regular meeting minutes.** (see packet)
 - b. **Approval of the June 23, 2025 Special Meeting minutes** (see packet)
 - c. **Acceptance of June, 2025 correspondence report.** (see packet)
 - d. **Acceptance of submitted current financial report.** (see packet)
7. **Committee Reports:**
 - a. **Building Committee:** (see packet)
 - b. **Treasurers report:** Welty
 - c. **Finance Committee:** Welty
 - d. **MCAFD report:** Linstedt no report
 - e. **Fire Tax Ad Hoc Committee** no report
8. **Items for discussion and possible action by the board**
 - a. **Review and approve audit:** (see packet) Approved by a vote of 3 ayes
 - b. **Informal Bidding Ordinance Draft** (see packet) Postponed to the next meeting.
 - c. **Motion to approve funding of 6ft. chain link fence around the hardware store project associated with new driveway** (estimate not to exceed \$10K) Approved by a vote of 3 ayes
 - d. **Motion to hire Jeff Green Co. for encroachment paving and driveway rock estimate of \$38.8K.** Approved by a vote of 3 ayes
 - e. **Application for Use of District Facilities** (see packet) Perkins agreement approved pending proof of insurance.
 - f. **Resolve vacant Board president position.** The president position will be addressed when appointments are made to vacant position.
9. **Closed Session:** Gov. Code 54957(b)(1) Personnel adjourned to closed session 10:40 am.
 - a. **Report of action taken in closed Session:** Administrative Assistant pay to increase to \$27.50 per hour effective immediately. 40 hours of sick leave per year. Paid time off 4 hours per month. Linstedt and Chief Rees will update the employee agreement.
10. **ADJOURNMENT:** Meeting adjourned at 11:42 am. The next regular meeting has been scheduled for Wednesday, August 20, 2025 10:00 am at Station 810 and Zoom.



Albion Little River Fire Protection District

BOARD OF DIRECTORS REGULAR MEETING MINUTES draft

Wednesday, August 20, 2025, 10:00AM

Please note that this meeting was held at Station 810, 33900 West Street, Albion, CA and via videoconference on the Zoom platform.

1. **Call to Order and determination of a quorum.** Directors Acker, and Linstedt were present at Station 810. Directors Welty and Greenberg were absent. Jessie Waldman from the Auxiliary was present on zoom. The meeting was canceled due to lack of a quorum.
2. **Roll Call.** Acker-present, Linstedt- present Greenberg- absent, Welty-absent.

DRAFT



Albion Little River Fire Protection District

**BOARD OF DIRECTORS REGULAR MEETING
Wednesday August 20, 2025
CORRESPONDENCE REPORT from July 1 – July 31, 2025**

- 2025-07-01 Received email from Megan DiFranco re: LAFCO 24/25 Payment not received.
- 2025-07-01 Sent email to Megan DiFranco re: LAFCO 24/25 Payment reissue.
- 2025-07-03 Received mail from Chamise re: 25-26 Mendocino Budget Worksheet due August 20,2025
- 2025-07-09 Received mail from Linda Perkins re: Application for Use of Facilities
- 2025-07-11 Received mail from Nancy Nieto re: Notice of pending Trust Donation from The Jeanette Hansen Fund
- 2025-07-11 Received email from Jerry Stavely, re: Save the date for LWV Meet & Greet
- 2025-07-11 Received email from The Community Foundation, re: A Message from our CEO Tawny Bailey
- 2025-07-14 Received mail from Lavender Grace re: Official Fire Report for "Hazel Fire" August 30th 2023
- 2025-07-15 Received email from Jocelyn Gonzalez-Thies re: Mendocino County Referral Project AP_2024-0005
- 2025-07-16 Received email from Linda Perkins re: Certificate of Insurance for Perkins Use of Facilities
- 2025-07-17 Received mail re: Easement Grant Deed
- 2025-07-17 Received mail re: Fence Replacement Agreement
- 2025-07-22 Received email from Gary Lindenblad re: questions about use of the facility
- 2025-07-22 Received mail from FBVFD re: Labor Day Weekend Event



Albion Little River Fire Protection District

BOARD OF DIRECTORS REGULAR MEETING Wednesday September 17, 2025 CORRESPONDENCE REPORT from August 1 – August 31, 2025

2025-08-05	Received email from PG&E re: planned power outage 08/06/2025 at 43001 AIRPORT RD LITTLE RIVER, CA, 95456
2025-08-06	Received email from PG&E re: planned power outage restored on 08/06/2025 at 43001 AIRPORT RD LITTLE RIVER, CA, 95456
2025-08-11	Received e-mail from Community Foundation re: 2025 Field-of-Interest Grant Program
2025-08-13	Received mail from Cal Trans re: DOT Final EIR/EIS
2025-08-15	Received email from Jessa Post re: February 2025 - Trial Balance/Budget Report
2025-08-19	Received email from Uma Hinman re: Election Results for Alternate Special District Member term 2023-2026
2025-08-19	Received email from Chris Nordan, CSDA, re: Network News & Mid-Year Legislative Report
2025-08-19	Received email from Neil McCormick, re: CSDA eNews: Opportunity to Impact CARB ZEV Regulation Update for Utility Vehicles; Hear from Annual Conference Keynote Speaker Brad Montgomery on the Power of Encouragement
2025-08-19	Sent email to Mendocino County Office of the Auditor-Controller re: FY 2025-26 Estimated Tax Revenue delay
2025-08-20	Received email from Darlene Betts, Senior Accountant Auditor Mendocino County Office of the Auditor-Controller re: FY 2025-26 Estimated Tax Revenue delay
2025-08-21	Received mail from League of Women Voters of Mendocino County to each Board Member re: The 19 th Annual Meet and Greet Your Local Officials
2025-08-23	Received email from PG&E re: Aerial Safety Inspections in the area
2025-08-26	Received email from Amanda Wolter re: Special District Board Rosters
2025-08-26	Sent email to Amanda Wolter re: Special District Board Rosters
2025-08-27	Received email from Pam Linstedt originating from Emily Tecchio re: MCAFD Info - Fire Agencies on the Radio
2025-08-28	Received email from Tamir Scheinok re: Lumen Fiber Outage

007

Albion Little River Fire Protection District

Balance Sheet

As of August 31, 2025

1:03 PM

09/11/25

Accrual Basis

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
1000 · General Cash	
1050 · Local Agency Investment Fund	
Transferred from Fee Service	46,000.00
Transferred from Donations	171,000.00
Transferred from Public Tax	100,000.00
1050 · Local Agency Investment Fund - Other	7,666.21
Total 1050 · Local Agency Investment Fund	324,666.21
1001 · Public Tax Account	68,459.38
1002 · Fee Service Fund	3,777.28
1003 · District Checking	19,613.37
1004 · County Held Funds	16.86
1005 · Building Fund - Checking	36,479.16
1006 · Fire Department - Donations	27,476.63
Total 1000 · General Cash	480,488.89
Total Checking/Savings	480,488.89
Total Current Assets	480,488.89
Fixed Assets	
1600 · Accumulated Depreciation	-611,890.00
1500 · Building & Improvements	578,481.86
1400 · Construction-in-Progress	
1404 · 810 New Building Project	109,881.58
Total 1400 · Construction-in-Progress	109,881.58
1550 · Firefighting Equipment	
1553 · Vehicle Purchase	5,000.00
1550 · Firefighting Equipment - Other	503,254.00
Total 1550 · Firefighting Equipment	508,254.00
1450 · Land	377,970.68
Total Fixed Assets	962,698.12
TOTAL ASSETS	1,443,187.01
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-1,237.12
Total Accounts Payable	-1,237.12
Credit Cards	
2001 · Umpqua Bank	4,084.22
Total Credit Cards	4,084.22
Total Current Liabilities	2,847.10
Total Liabilities	2,847.10
Equity	
3201 · Investment in Capital Assets	1,099,667.00
3200 · Undesignated Fund Balance	380,691.67
Net Income	-40,018.76
Total Equity	1,440,339.91

008

Albion Little River Fire Protection District

Balance Sheet

As of August 31, 2025

1:03 PM

09/11/25

Accrual Basis

	Aug 31, 25
TOTAL LIABILITIES & EQUITY	<u>1,443,187.01</u>

2025-2026 Budget DRAFT	FY 25-26(Estimated)		
Version date: 06/12/2025			
Version Approved date:			
Income			
4100 Property Tax			
4101 Current Secured Tax	102,425.00		
4102 Current Unsecured Tax	3,198.00		
4103 SB 813 Supplemental Tax	919		
4105 Prior Unsecured Tax	141		
Total 4100	106,683.00		
4200 Other Taxes			
4202 Special Tax(Fire Assessments)	165,217.68		
4203 TOT Measures D and E	21,517.00		
4204 Measure P	111,320.00		
4205 Timber Tax	350		
Total 4200	298,405.00		
4400 Intergovernmental Grants			
4500 Intergovernmental - State			
4501 Homeowner Property Tax	600		
4502 Highway Property Rental	3.34		
4503 Prop 172	13,500.00		
4500 Intergovernmental State Other	642.33		
4500 Intergovernmental Total	14,742.33		
One Time Fund			
4505 Fire Recovery USA	2,340.00		
4506 CalFire ABH/ OES	160,000.00		
1050 Reserves/ LAIF(Tax)	42,253.00		
Revenue Total	708,359.00		
Non Budget Revenue			
4506 Cal Fire ABH			
Donations			
4800 Donations	50,000.00		
Donations Revenue Not Earmarked			

2025-2026 Budget DRAFT	FY 25-26(Estimated)		
4801 Donations Capital Campaign			
Total Revenue for Budget	758,359.00		
Appropriations			
5000 Salaries and Benefits			
5001 Full-Time	126,000.00		
5002 Part-Time	42,000.00		
5003 On-Call Stipends	22,000.00		
5004 Calfire ABH/OES	160,000.00		
5005 Payroll Taxes			
5010 Payroll Fees			
5101 MISC Employee Benefits	9,300.00		
5102 Workers Compensation	14,786.20		
5103 Clothing & Personal Items	12,000.00		
5104 Medical and Dental	9,000.00		
5105 Education and Training	9,000.00		
Total 5000 Salaries and Benefits	244,087.00		
6000 Materials, Services and Supplies			
6050 Communications			
6051 Internet Service	6,500.00		
6052 Telephone	2,000.00		
Radios-Mobile/Portable	19,393.89	\$10,000 match VFC Grant	
Radio Maintenace Repair	500		
Pagers			
Tablets-Mobile	15,044.00	PG&E Settlement Funds	
Total 6000 Materials, Services and Su	28,394.00		
6100 Food	6,000.00		
6150 Insurance General	36,300.00		
6200 Maintenance			
6201 Maintenance Equipment	2,000.00		
6202 Maintenance Vehicle	7,500.00		
6203 Maintenance Structures	2,000.00		
Pump Testing Annual	3,000.00		
SCBA Testing Annual	2,400.00		
Ladder Testing Annual	500		

2025-2026 Budget DRAFT	FY 25-26(Estimated)		
Fire Extinguisher Testing/Certification A	1,000.00		
Lawn Equipment	500		
6250 Medical, Lab Supplies	5,250.00		
Total 6200 Maintenance	23,706.00		
6300 Memberships			
Air ambulance	1000		
CalChiefs	550		
California Special Districts Assoc.	1,400.00		
Mendocino County Chiefs Assoc.	400		
National Volunteer Firefighter Council	21		
CSFA			
Total 6300	3,371.00		
6350 District Office Supplies			
	12,000.00		
6400 Professional and Special Services			
	2,200.00		
6401 Auditing & Financial Services			
	3,600.00		
6600 Small Tools & Supplies			
	1,600.00		
6650 Election and Supervision Services			
	3,500.00		
6700 Transportation & Travel			
6701 Fleet Fuel	22,000.00		
Total 6700 Transportation & Travel	22,000.00		
6750 Utilities			
6751 Redwood Waste Solutions	2,010.00		
6752 Albion Water District	750		
6753 PG&E	5,200.00		
6754 Propane	1,000.00		
6755 Thompson Septic Service	3,200.00		
Total 6750 Utilities	12,500.00		
6800 Payments to GOVT Agencies			
	3,309.00		
7800 Other Expenses			
7900 Donation Expenditures			
	50,000.00		
8000 Capitol Outlay			
8100 Buildings & Improvement	30,000.00		
8200 Equipment (Purchase)			

2025-2026 Budget DRAFT	FY 25-26(Estimated)		
8202 Firefighting Equipment	6,000.00		
8203 Medical Equipment	5,000.00		
8204 Radios			
8205 Trucks			
8207 Leased Equipment	60,000.00		
8250 Construction in Progress			
Total 8200 Equipment (Purchase)	71,000.00		
Total 8000 Capital Outlay			
Total Operating Expense	713,567.00		
Unfunded Allocations			
Equipment Replacement Fund	61,700.00		
Vehicle Replacement Fund	106,000.00		
Facilities Replacement Fund	391,908.00		
Personnel Hired	212,000.00		
Reserves			
TOTAL Appropriations	1,485,175.00	Minus 50,000.00 Donations	

013

CHAMISE CUBBISON
AUDITOR-CONTROLLER/
TREASURER TAX-COLLECTOR



501 LOW GAP ROAD, RM. 1080
UKIAH, CALIFORNIA 95482
PHONE (707) 234-6860 FAX (707) 467-2503
www.mendocinocounty.org

June 25, 2025

Albion-Little River Fire District
PO Box 634
Albion, CA 95410

TO: District Board of Directors

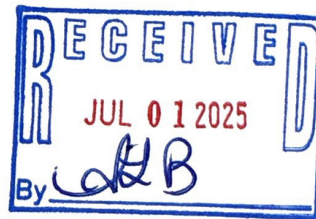
RE: FY 2025-26 Estimated Tax Revenue

The following are this office's estimates of taxes to be paid to your district for the 2025-26 fiscal year. An estimated value increase of 1.5% has been applied, based on the Assessor's most recent report. The actual value fluctuation could be more or less.

Current Secured	110266.00
Current Unsecured	3531.00
Prior Unsecured	153.00
Homeowner Exemption	585.00
Timber Tax	286.00
SB813 Supplemental	589.00
Total Estimate	\$115410.00

Please contact the Auditor's Office with any questions you may have regarding the above estimates.

707-234-6874
auditortax@mendocinocounty.org



014

GOLDEN STATE RISK MANAGEMENT AUTHORITY (GSRMA) Risk Management Accreditation Program (RMAP) FY 25-26

The Risk Management Accreditation Program is a Best Practices Program where Members can earn an award of up to 10% of their annual contribution, subject to a maximum of \$50,000 per member agency per year for a score less than 10%, and a maximum of \$75,000 per member agency per year, when the 10% maximum score is achieved.

This **voluntary** program has been redesigned as a continuous learning improvement initiative. As such, GSRMA staff are committed to assisting Members in loss prevention efforts and will provide a monthly Open Forum to discuss efforts and answer questions before each section of the RMAP is due.

Please review this information before submitting documentation, important dates are included below.

*Members must complete several mandatory qualifications of the RMAP Application, listed below and in the Application itself. Failure to do so will disqualify the Member from the current year's RMAP.

These are:

1. An Annual Meeting Report review *and* submitting any necessary changes
2. An Annual Proactive/ Reactive Risk Partnership Plan Meeting with designated Risk Control staff
3. Complete the Actual Payroll Questionnaire
4. Complete the Annual Financial Questionnaire

Risk Control staff will present all qualified Applications to GSRMA Board of Directors no later than the Board Meeting in May for approval. For budgeting purposes, Members receiving awards will be notified prior to July 1st. To receive distributions, the Member must be in good standing as of July 1 of the 2026-27 coverage year.

The Risk Management Accreditation Program is based on a points system.

100 points are needed to be awarded the maximum credit and granted Accreditation using the following formula:

60- 69 total pts= 1%

70- 79 total pts= 4%

80- 89 total pts= 5%

90- 99 total pts= 7%

100+ total pts= 10%

GSRMA encourages Members to use the awarded funds to maintain or enhance loss prevention efforts. As an additional incentive to achieving full Accreditation, a drawing will be conducted amongst those Members, and one will receive complimentary attendance for up to two (2) attendees at the Public Agency Risk Management Association (PARMA) Conference.

RMAP Key Dates:

July 1- Start of Fiscal Year

Sept. 1- Letter Of Intent Due

Sept. 17- Open Forum #1

Oct. 15- Open Forum #2

Oct. 9/10- GSRMA Conference

Nov. 12- Open Forum #3

Nov. 14- Compliance Documentation Due

Feb. 18- Open Forum #4

March 2- Best Practices Documentation Due



Albion Little River Fire Protection District
P.O. Box 634, Albion, CA 95410

July 29, 2025

Golden State Risk Management Authority
P.O. Box 706
243 W. Sycamore St.
Willows, CA 95988

RE: Member ID ALBILIT

To Whom It May Concern:

Please consider this letter our intent to participate in your Risk Management Accreditation Program.

Please contact me should you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "M. Rees".

Michael Rees
Fire Chief
Albion-Little River Fire Protection District
Email: chief8100@albionfire.com
Phone: 707-357-3245

Mailed 7/29/25
JRS

ORDINANCE NO. 10-15-25

**THE BOARD OF DIRECTORS OF
THE ALBION-LITTLE RIVER FIRE PROTECTION DISTRICT
PROPOSES TO REVISE THE UNIT ASSIGNMENTS (Exhibit 1)
RELATED TO THE SPECIAL FIRE AND RESCUE TAX**

Whereas, Government Code Section 53978 and article XIII A of the California Constitution authorizes the Albion-Little River Fire Protection District to determine and levy a special tax for fire protection, suppression, prevention, and related services; and

Whereas, at its meeting on September 17, 2025 the Board of Directors of the Albion-Little River Fire Protection District shall consider adoption of ordinance 10-15-25 on October 15, 2025 at 10:00 a.m., at the Albion-Little River Fire House, Albion, CA 95410; and

Whereas, This ordinance shall (1) repeal the existing Exhibit 1 – Special Fire and Rescue Tax, (2) Replacing it with revised Exhibit 1 included herein. The Board of Directors of the Albion-Little River Fire Protection District shall assign the number of units to each type of property usage based on relative fire and emergency response risk.

Whereas, if a 50% plus 1 voter approval is cast, the special tax as defined by the citizens' initiative will become effective concurrent with the 2026/2027 Property Tax billing cycle. If the tax is passed by the voters, Exhibit 1 from this Ordinance Number 0-17-25 shall be in effect.

Whereas, if any section, subsection, sentence, phrase or clause of the Ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of the Ordinance. The Directors of the District here declare that they would have adopted the Ordinance and each section despite the fact that one or more section, subsection, phrases or clauses be declared invalid;

Now Therefore Be It Resolved, that the foregoing uniform schedules and rates, attached hereto as Exhibit 1, shall be applied to the parcels within the District; and

Be It Further Resolved, that this ordinance shall take effect immediately upon its confirmation by the voters in the District. Special tax increase must be approved by a simple majority (50% +1 vote) of the voters of the Albion-Little River Fire Protection District at the general election held November 5, 2026.

EXHIBIT 1 Special Fire and Rescue Tax

Schedule of Parcel Units

Property Type	Example	Number of Units
Land	Residential or Commercial parcel of any size	1 Unit
Land - Other	Forest land, Range land, Timber production	1 Unit per 30 acres
Residential Building	Single-family dwelling	1 Unit
Trailer Park		1 Unit per mobile home
Commercial Building, Institutional	Retail store, Office building, Nursery, Grocery store, Light manufacturing building	3 Units
Restaurant		6 Units
Service Station	Gas station, Vehicle repair shop	5 Units
Hotel/Motel		1 Unit per room
Vacation Rental		1 Unit per rental
Campground		1/2 Unit per campsite

Properties with more than one usage will be taxed at the cumulative number applicable units. The Board will assign unit values to new usage codes as required. The Board of Directors of the Albion-Little River Fire Protection District has assigned the number of units to each type of property usage based on relative fire and emergency response risk.

For example:

- o Residential land (1 Unit) on which a single-family dwelling (1 Unit) is situated would count as a total of TWO Units.
- o Residential land (1 Unit) with a single-family dwelling (1 Unit) that is sometimes used as a vacation rental (1 Unit) would count as a total of THREE Units.
- o Commercial land (1 Unit) on which are located a grocery store (3 Units) and 20 campsites (20 at 1/2 Unit each) would count as a total of FOURTEEN Units.
- o Commercial land (1 Unit) on which are located a rental office (3 Units), a restaurant (6 Units) and ten motel rooms (10 at 1 Unit each) would count as a total of TWENTY Units.
- o Commercial land (1 Unit) on which are located a rental office (3 Units), a restaurant (6 Units) and ten motel rooms (10 at 1 Unit each) would count as a total of TWENTY Units.

Passed and Adopted by the Board of Directors of the Albion-Little River Fire Protection District on October 15, 2025, by the following vote:

Linstedt _____
Acker _____
Welty _____
Greenberg _____

Acting President _____
Pam Linstedt

Date: 10/15/25

Secretary _____
Steve Acker

Date: 10/15/25

EXHIBIT 1

SPECIAL FIRE AND RESCUE TAX

The Special Fire and Rescue Tax is based on \$300.00 per unit, increasing 2% annually. A unit is defined as the billable measure. The Board of Directors of the Albion-Little River Fire Protection District has assigned a number of units to each type of property usage based on relative fire and emergency response risk.

Schedule of Parcel Units

Type of Property	Number of Units
Residential	1 - Unimproved + 1 per Improvement
Institutional and Miscellaneous	3 per Improved Parcel
Retail Stores, Office, Wholesale Outlets, Nursery, Light Manufacturing	3
Restaurants	6
Service Stations	5
Hotels, Motels, Campgrounds	2 + ½ per Room
Trailer Parks and Modular Homes	2 + 1 per Residence
Nonresidential - Timber Production, Forest Land, Range Land	30 acres per unit
Vacation Rentals	+ 1 per Improvement

Properties with more than one usage will be taxed at the cumulative number of applicable units. The Board will assign unit values to new usage codes as required.