



Albion Little River Fire Protection District

BOARD OF DIRECTORS REGULAR MEETING AGENDA

Wednesday, August 19, 2026 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 August 2026

Time: Aug 19, 2026 10:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/84061351950>

Meeting chat link

<https://us06web.zoom.us/jc/84061351950>

Meeting ID: 840 6135 1950

One tap mobile

+16694449171,,84061351950# US

+16699006833,,84061351950# US (San Jose)

Join by SIP

• 84061351950@zoomcrc.com

Join instructions

<https://us06web.zoom.us/join/84061351950/invitations?signature=rUYgSUA3EhWHTY6zWE3noeF7VCQXNYq53UbOduXUdKs>

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 15 Regular meeting minutes** (see packet)
 - b. **Approval of the July 10 Special Meeting Minutes** (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 Special assessment file and confirmation letter was sent to the county.
 - d. **MCAFD report:** Linstedt
 - e. **Fire Tax Ad Hoc Committee**
 - f. **Fire Safe Council:** Lapidus
 - g. **Strategic plan:**
8. **Items for discussion and possible action by the board**
 - a. **Request to use 812 on 9/12** (see packet)
 - b. **Special meeting is scheduled for August 25** (see packet)
9. **Directors Discussion:**
10. **ADJOURNMENT:**



Albion Little River Fire Protection District

SPECIAL MEETING MINUTES draft

Friday July 10, 2026, 3:30 pm

Please note that this meeting was held at Station 810, 33900 West Street, Albion, CA

1. **Call to order and determination of a quorum:** The meeting was called to order at 3:40 pm by President Linstedt. Directors Acker, Linstedt, Welty and Campbell were present at Station 810. Also present Chief Rees and Ken Schaffer.
2. **Roll Call:** Acker present, Linstedt present, Welty present, Campbell present.
3. **Motion by Secretary Steve Acker to adopt the agenda:** Approved by a vote of 4 ayes.
4. **Public communication to the board:** None
5. **Items for discussion and possible action by the board**
 - a. Motion to adopt Special Fire and Rescue Tax, Ordinance No. 07-10-26, Welty 2nd Campbell
Approved by a vote of 4 ayes (pages 2,3 and 4) .
6. **Directors Discussion:** Cover letter (page 5), Ordinance and Summary of Citizens Tax Committee activity (see page 6 and 7) was submitted to the BOS for their approval after the Motion 5a was adopted by the Board.
7. **Adjournment:** Meeting adjourned at 4:35 pm. The next regular meeting has been scheduled for Wednesday, July 15, 2026 10:00 am at Station 810 and Zoom.

ORDINANCE NO. 07-10-26

**THE BOARD OF DIRECTORS OF
THE ALBION-LITTLE RIVER FIRE PROTECTION DISTRICT PROPOSES TO
CHANGE THE UNIFORM SCHEDULES AND RATES FOR A 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 July 10, 2026, the Board of Directors of the Albion-Little River Fire Protection District set the time and place for consideration of adoption of such ordinance at 3:30 p.m., at the Albion-Little River Fire House, Albion, CA 95410; and

Whereas, a proposed tax, for all units of the special tax per year shall be assessed on all real property (except that of Federal, State, or Government agencies or other property that is exempt from taxation) within the boundaries of said Albion-Little River Fire Protection District. The special tax shall be used to maintain and improve the current level of fire protection, prevention, suppression, emergency medical, hazardous materials response, and search and rescue operations. In addition, the increase will be directed toward procuring, equipping, operating, and maintaining equipment and infrastructure and for the purpose of training and paying salaries of personnel or any related services. The Board of Directors of the Albion-Little River Fire Protection District shall establish charge(s) from time to time, subject, however, to the maximum units of tax herein. EACH UNIT OF SPECIAL TAX SHALL BE \$200.00 EACH FISCAL YEAR, increasing 2% annually; and

Whereas, the tax shall be collected in the same manner provided by statute for the collection of property tax; and

Whereas, each year prior to the imposition of said tax, the District's Board of Directors shall cause a report to be prepared, showing each parcel, the owner(s) thereof, and the proposed levy thereon. At said meeting the Board of Directors shall make such corrections to the tax proposed to be levied as may be required to conform to the fees as set forth herein; and

Whereas, if a two-thirds voter approval is cast, the special tax will become effective concurrent with the 2026/2027 Property Tax billing cycle with a rate of \$200.00 per unit, increasing 2% annually, which will replace the existing special tax of \$75; and

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 two-thirds vote of the voters of the Albion-Little River Fire Protection District at the general election held November 3, 2026.

Passed and Adopted by the Board of Directors of the Albion-Little River Fire Protection District on July 10, 2026, by the following vote:

Linstedt _____
Acker _____
Welty _____
Campbell _____

President _____
Pam Linstedt

Date: 7/10/2026

Secretary _____
Steve Acker

Date: 7/10/2026

DRAFT

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:

- Residential land (1 Unit) on which a single-family dwelling (1 Unit) is situated would count as a total of TWO Units.
- 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.
- 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.
- 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.

**Exhibit 1 initially adopted as Ordinance No. 10-15-25; this Ordinance (07-10-26) supersedes and replaces that Ordinance*

If approved by the voters, this Ordinance supersedes Ordinance 04-09-14



Albion Little River Fire Protection District

P.O. Box 634, Albion, CA 95410

Mendocino County Board of Supervisors

RE: Albion Little River FPD Ordinance 07-10-26 Special Fire and Rescue Tax

To: Honorable Board of Supervisors

The Albion Little River Fire Protection District Board respectfully requests that you review and adopt Ordinance 07-10-26 Special Fire and Rescue Tax at your July 20, 2025 meeting.

The urgency in this request is that we are hoping to submit it to the County Registrars office in time for it to be on the November 3, 2026 ballot. We are late in getting this to you as we were very recently asked by the Albion Little River Citizens Tax Committee to get it on the ballot (after their failed attempt to conform to the initiative petition process and associated deadline). I have included a summary of action taken by our District and constituents over the past couple years to increase our Special Fire and Rescue Tax.

Thank you for your attention to this matter.

A handwritten signature in black ink, appearing to read "Pam Linstedt".

Pam Linstedt
Board President

Attachments (2):

1. ALRFPD Ordinance 07-10-26 (2 pp.)
2. Summary of Citizens Tax Committee_Special Fire and Rescue Tax_20260710 (2 pp.)

ALBION LITTLE RIVER CITIZENS TAX COMMITTEE***SUMMARY OF ACTIVITY***

Pam Linstedt, Albion Resident and Board President | July 10, 2026

Background

In 2023, the Albion Little River Fire Protection District created an Ad Hoc Tax Committee to address the District's need for increased revenue. The committee proposed raising the Special Fire and Rescue Tax from \$75 per unit, established in 2014, to \$300 per unit.

To explain the need for additional funding, the District held three community meetings in 2024 for Albion and Little River residents and property owners. This effort resulted in Measure S, which appeared on the June 2024 Special Election ballot. The measure required a two-thirds majority to pass; it received 57% of the vote and therefore did not pass.

Formation of the Albion Little River Citizens Tax Committee

Following the election, many District constituents were fully aware that the emergency services budget remained inadequate. In response, several residents formed the Albion Little River Citizens Tax Committee.

Committee members included Sheila Kloppe and Tom Wodetski as co-chairs; Ella Rees as secretary; Steve Wolfe as treasurer; and Zoe Abell, Arlene Reiss, Warren DeSchmidt, Leona Walden, Toby Wade, Elan Stopnitzky, Diana Wiedemann, Lee Herman, Michael Rees, and Pam Linstedt. Michael Rees and Pam Linstedt participated as requested to provide Department and District information to the Committee.

The Committee held its first meeting on April 29, 2025, and began developing a plan to place a voter initiative on the November 3, 2026 ballot. The Committee continued to meet twice each month.

The Committee also advertised and held two public meetings in the community. The Board and Fire Chief attended at least one meeting in 2025 to gather public input and support. Based on feedback from those meetings and subsequent Committee discussion, the Committee determined that \$200 per unit was a reasonable and necessary rate to support the Fire District.

The Committee also reviewed the units charged under the tax. A subcommittee conducted the evaluation and recommended revisions, which the Citizens Tax Committee approved. The revisions were then submitted to the District Board for adoption as Ordinance No. 10-15-25.

Interaction with the County Clerk-Recorder's Office

The Committee submitted a Notice of Intent to Circulate an Initiative Petition to place a measure titled the "Special Fire and Rescue Tax Act of 2026" on the November 3, 2026 General Election ballot. The ballot question was also submitted to the Mendocino County Clerk-Recorder in November 2025 and was stamped as received on November 25, 2025.

From May through July, the Committee collected more than 95 signatures from Albion Little River residents. However, a miscommunication occurred between the County Clerk-Recorder's Office and Committee representatives regarding the deadline for submitting signatures. As a result, the Committee was informed that the initiative would not be reviewed for inclusion on the November 3, 2026 ballot.

Albion Little River Fire Protection District Board Action

The Committee contacted the District Board and requested that the Board submit the Special Fire and Rescue Tax for inclusion on the November 3, 2026 ballot. Because of the extremely short timeframe to approve the initiative as an ordinance and submit it to the Mendocino County Board of Supervisors, a special meeting was called for July 10, 2026, to adopt the Special Fire and Rescue Tax Ordinance.

The Board of Supervisors must approve the initiative 88 days before the election, and the Board does not meet in August. This timing made prompt District Board action necessary for the measure to be considered for the November ballot.



Albion Little River Fire Protection District

BOARD OF DIRECTORS REGULAR MEETING MINUTES draft

Wednesday, July 15, 2026 10:00AM

Please note that this meeting was held at ALRFPD 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 10:05 AM by President Linstedt. Directors Acker, Linstedt, Welty and Campbell were present at Station 810. Also present Chief Rees, Stacey Burnet, Ken Schaffer and Sydel Lapidus
2. **Roll Call.** Acker present, Linstedt present, Welty present, Campbell present.
3. **Motion by Secretary Steve Acker to adopt the agenda:** approved by a vote of 4 ayes
4. **Public communication to the board:** None
5. **Chief's report:** 10 calls last month. Potential FEMA grant for \$102,000, the match requirement is likely to be 20-25%. ISO audit is scheduled for Tuesday July 20.
6. **Consent calendar:** approved by a vote of 4 ayes
 - a. **Approval of the June 17 Regular meeting minutes** (see packet)
 - b. **Approval of the July 2 Special meeting minutes** (see packet)
 - c. **Acceptance of submitted current financial report.** (see packet)
7. **Committee Reports:**
 - a. **Building Committee:** Possible building project \$11M grant with match through Senator Schiff. Possible \$1M with 25% match through Huffman.
 - b. **Treasurers report:** Welty- Financial reports have been improved. True up for Direct Assessment tax from the County is due.
 - c. **Finance Committee:** Certification of Fixed charge special assessment is in progress, due August 10.
 - d. **MCAFD report:** Linstedt- no report
 - e. **Fire Tax Ad Hoc Committee:** The Tax measure will not be on the November ballot due to misunderstanding of dead line. The next options will be explored.
 - f. **Fire Safe Council:** Lapidus-Community evacuation board games to be scheduled. Available funding for evacuation center at the Albion School and other community programs.
 - g. **Strategic plan:** Meeting to be scheduled.
8. **Items for discussion and possible action by the board**
 - a. **ALRFPD Policies:** (see packet) Motion to adopt Policies- Grant Applications, Fire Department Hiring Policy and Procedure, Return to Work Program and Workplace Violence Prevention Policy. 2nd Welty approved by a vote of 4 ayes.
9. **Directors Discussion:** A Special Meeting to be scheduled in late August with the Auxiliary to discuss BBQ and fundraising.
10. **ADJOURNMENT:** Meeting adjourned at 12:33 pm. The next regular meeting has been scheduled for Wednesday, August 19, 2026 10:00 am at Station 810 and Zoom.

Albion Little River Fire Protection District

Balance Sheet

As of July 31, 2026

11:06 AM

08/14/26

Accrual Basis

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
1000 · General Cash	
1050 · Local Agency Investment Fund	
Transferred from Fee Service	22,000.00
Transferred from Donations	171,000.00
Transferred from Public Tax	100,000.00
1050 · Local Agency Investment Fund - Other	385,222.80
Total 1050 · Local Agency Investment Fund	678,222.80
1001 · Public Tax Account	4,845.52
1002 · Fee Service Fund	103,528.57
1003 · District Checking	7,821.12
1004 · County Held Funds	16.86
1005 · Building Fund - Checking	17,544.49
1006 · Fire Department - Donations	19,213.93
Total 1000 · General Cash	831,193.29
Total Checking/Savings	831,193.29
Accounts Receivable	
1100 · Accounts Receivable	29,285.52
Total Accounts Receivable	29,285.52
Total Current Assets	860,478.81
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	1,823,176.93
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	73,802.08
Total Accounts Payable	73,802.08
Other Current Liabilities	
2100 · Payroll Liabilities	1,220.81
Total Other Current Liabilities	1,220.81
Total Current Liabilities	75,022.89
Total Liabilities	75,022.89
Equity	
3201 · Investment in Capital Assets	1,099,667.00
3200 · Undesignated Fund Balance	736,747.35

Balance Sheet

As of July 31, 2026

	Jul 31, 26
Net Income	-88,260.31
Total Equity	1,748,154.04
TOTAL LIABILITIES & EQUITY	1,823,176.93

**Albion Little River Fire Protection District
Revenue & Expense Budget vs. Actual**

11:07 AM

08/14/26

Accrual Basis

July 2026

	Jul 26	Budget	\$ Over Budget	% of Budget
Income				
4100 · Property Taxes				
4101 · CURRENT SECURED TAX	0.00	102,425.00	-102,425.00	0.0%
4102 · CURRENT UNSECURED TAX	0.00	3,198.00	-3,198.00	0.0%
4103 · SB813 SUPPLEMENTAL TAX	0.00	919.00	-919.00	0.0%
4105 · PRIOR UNSECURED TAX	0.00	141.00	-141.00	0.0%
Total 4100 · Property Taxes	0.00	106,683.00	-106,683.00	0.0%
4200 · Other Taxes				
4202 · SPECIAL TAX	0.00	165,218.00	-165,218.00	0.0%
4203 · TOT - Measures D & E	0.00	21,517.00	-21,517.00	0.0%
4204 · Measure P	0.00	116,320.00	-116,320.00	0.0%
4205 · TIMBER TAX	0.00	350.00	-350.00	0.0%
Total 4200 · Other Taxes	0.00	303,405.00	-303,405.00	0.0%
4400 · Intergovernmental - Grants				
4405 · Other	0.00	0.00	0.00	0.0%
Total 4400 · Intergovernmental - Grants	0.00	0.00	0.00	0.0%
4500 · Intergovernmental - State				
4501 · HOMEOWNER PROPERTY TAX	0.00	600.00	-600.00	0.0%
4502 · Highway Property Rental	0.00	3.00	-3.00	0.0%
4503 · PROP 172	0.00	13,500.00	-13,500.00	0.0%
4505 · Fire Recovery USA, LLC	0.00	9,205.00	-9,205.00	0.0%
4506 · Cal Fire ABH	0.00	76,182.00	-76,182.00	0.0%
4500 · Intergovernmental - State - Other	0.00	642.00	-642.00	0.0%
Total 4500 · Intergovernmental - State	0.00	100,132.00	-100,132.00	0.0%
4600 · USE OF MONEY & PROPERTY				
4601 · INTEREST INCOME	6,569.16	0.00	6,569.16	100.0%
Total 4600 · USE OF MONEY & PROPERTY	6,569.16	0.00	6,569.16	100.0%
4700 · OTHER REVENUE				
4705 · Inspection Fees	0.00	0.00	0.00	0.0%
4704 · Reserves	0.00	24,000.00	-24,000.00	0.0%
4702 · Fire Recovery USA Fees	0.00	0.00	0.00	0.0%
Total 4700 · OTHER REVENUE	0.00	24,000.00	-24,000.00	0.0%
4800 · Donations				
4805 · Business	0.00	0.00	0.00	0.0%
4806 · Individual	2,856.18	0.00	2,856.18	100.0%
4800 · Donations - Other	0.00	0.00	0.00	0.0%
Total 4800 · Donations	2,856.18	0.00	2,856.18	100.0%
Total Income	9,425.34	534,220.00	-524,794.66	1.8%
Gross Profit	9,425.34	534,220.00	-524,794.66	1.8%
Expense				
5000 · Salaries and Benefits				
5004 · CalFire ABH/OES	0.00	169,000.00	-169,000.00	0.0%
5011 · Hiring Expenses	0.00	0.00	0.00	0.0%
5001 · Full-Time Salaries	11,250.00	109,560.00	-98,310.00	10.3%
5002 · Part-Time Salaries	2,138.13	44,520.00	-42,381.87	4.8%
5003 · On-Call Stipends	324.86	23,320.00	-22,995.14	1.4%
5005 · Payroll Taxes	1,049.05	0.00	1,049.05	100.0%
5010 · Payroll Fees	20.00	0.00	20.00	100.0%
5101 · MISC EMPLOYEE BENEFITS	0.00	9,858.00	-9,858.00	0.0%
5102 · WORKERS COMPENSATION	26,588.00	15,673.00	10,915.00	169.6%
5103 · CLOTHING & PERSONAL ITE	0.00	12,720.00	-12,720.00	0.0%
5104 · MED AND DENTAL	2,000.00	33,540.00	-31,540.00	6.0%
5105 · EDUCATION & TRAINING	1,200.00	9,540.00	-8,340.00	12.6%
Total 5000 · Salaries and Benefits	44,570.04	427,731.00	-383,160.96	10.4%
6000 · Materials Services and Supplies				
6050 · Communications				
6059 · Applications/Software	0.00	5,000.00	-5,000.00	0.0%
6058 · Radios-Mobile/Portable	0.00	4,400.00	-4,400.00	0.0%
6056 · Pagers	0.00	500.00	-500.00	0.0%
6055 · Radios and Maintenance/Repair	0.00	500.00	-500.00	0.0%
6052 · TELEPHONE	256.86	5,000.00	-4,743.14	5.1%
6051 · INTERNET SERVICE	285.00	6,500.00	-6,215.00	4.4%
6050 · Communications - Other	0.00	0.00	0.00	0.0%
Total 6050 · Communications	541.86	21,900.00	-21,358.14	2.5%
6000 · Materials Services and Supplies - Other	0.00	0.00	0.00	0.0%
Total 6000 · Materials Services and Supplies	541.86	21,900.00	-21,358.14	2.5%
6100 · FOOD	178.96	6,000.00	-5,821.04	3.0%
6150 · INSURANCE GENERAL	37,341.43	38,478.00	-1,136.57	97.0%
6200 · Maintenance				
6201 · MAINTENANCE EQUIPMENT	0.00	4,500.00	-4,500.00	0.0%
6202 · Vehicle Maintenance	0.00	8,000.00	-8,000.00	0.0%
6203 · MAINTENANCE STRUCTURES	611.73	2,000.00	-1,388.27	30.6%
6250 · MEDICAL, LAB SUPPLIES	243.26	5,565.00	-5,321.74	4.4%
6200 · Maintenance - Other	0.00	7,740.00	-7,740.00	0.0%
Total 6200 · Maintenance	854.99	27,805.00	-26,950.01	3.1%
6300 · MEMBERSHIPS	0.00	3,573.00	-3,573.00	0.0%
6350 · DISTRICT OFFICE SUPPLIE	1,979.00	15,000.00	-13,021.00	13.2%
6400 · PROFESIONAL & SPECIAL SERVICES	0.00	2,200.00	-2,200.00	0.0%
6401 · AUDITING & FISCAL SERVI	690.00	9,500.00	-8,810.00	7.3%
6700 · TRANSPORTATION & TRAVEL				
6701 · Fleet Fuel	3,347.99	22,000.00	-18,652.01	15.2%
6700 · TRANSPORTATION & TRAVEL - Other	0.00	0.00	0.00	0.0%
Total 6700 · TRANSPORTATION & TRAVEL	3,347.99	22,000.00	-18,652.01	15.2%

**Albion Little River Fire Protection District
Revenue & Expense Budget vs. Actual**

Accrual Basis

July 2026

	Jul 26	Budget	\$ Over Budget	% of Budget
6600 · SMALL TOOLS & SUPPLIES	1,037.18	3,000.00	-1,962.82	34.6%
6650 · ELECTION SUPERVISION & SERVICES	0.00	3,500.00	-3,500.00	0.0%
6750 · UTILITIES				
6751 · Redwood Waste Solutions	222.96	2,400.00	-2,177.04	9.3%
6752 · Albion Water District	185.00	750.00	-565.00	24.7%
6753 · PG&E	454.44	5,200.00	-4,745.56	8.7%
6754 · Propane	0.00	1,000.00	-1,000.00	0.0%
6755 · Thompson Septic Service	366.03	3,200.00	-2,833.97	11.4%
Total 6750 · UTILITIES	1,228.43	12,550.00	-11,321.57	9.8%
6800 · PAYMENTS TO GOVT AGENCIES	1,236.49	3,309.00	-2,072.51	37.4%
7800 · Other Expenses - Grants	0.00	0.00	0.00	0.0%
8000 · Capital Outlay				
8250 · Construction in Progress	0.00	0.00	0.00	0.0%
8100 · BUILDINGS & IMPROVEMENT	950.00	30,000.00	-29,050.00	3.2%
8200 · EQUIPMENT (PURCHASE)				
8201 · Office Equipment	0.00	0.00	0.00	0.0%
8202 · Firefighting Equipment	2,371.83	8,677.00	-6,305.17	27.3%
8203 · Medical Equipment	0.00	5,500.00	-5,500.00	0.0%
8207 · Leased Equipment	0.00	63,600.00	-63,600.00	0.0%
8200 · EQUIPMENT (PURCHASE) - Other	0.00	77,777.00	-77,777.00	0.0%
Total 8200 · EQUIPMENT (PURCHASE)	2,371.83	155,554.00	-153,182.17	1.5%
Total 8000 · Capital Outlay	3,321.83	185,554.00	-182,232.17	1.8%
9900 · Suspense	1,357.45			
9990 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Total Expense	97,685.65	782,100.00	-684,414.35	12.5%
Net Income	-88,260.31	-247,880.00	159,619.69	35.6%

Measure D ^(TOT) Fire Funding Allocations ⁽¹⁾QUARTERLY Calcs ⁽³⁾

2025-26 Meas D (TOT)

\$ 505,000	←	FY BU 1000 Revenue Forecast	2025-26
\$ 505,000	←	100% Fire Agencies minimum portion ^{(2) (4)}	
\$ 0	←	0% Fire Chiefs maximum recommendation portion ^{(2) (4)}	

Funding basis: Mendocino County, 2020 Ballot
Measures D & E, 10% TOT on Campgrounds and RV Parks
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	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:



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⁾				91,601 ← 2020 Census County Population ⁽³⁾															
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		
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		

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 ^(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		
					Basic 40% Pop 60%		1,195,042.40	Basic 40% Pop 60%		1,121,458.77	Basic 40% Pop 60%		988,946.22	Basic 40% Pop 60%		Basic 40% Pop 60%		3,305,447.39	
QTR gross Basic & Pop alloc →					478,017	717,025		448,584	672,875		395,578	593,368		17,981	6,48	1,322,179	1,983,268		
QTR per Agency & per capita →					21,728	7.83		20,390	7.35		17,981	6.48		60,099	21.65				
District/Agency JPA Pop ⁽⁴⁾ %					Basic Population TOTAL	Basic Population TOTAL	Basic Population TOTAL	Basic Population TOTAL	Basic Population TOTAL	Basic Population TOTAL	Basic Population TOTAL	Basic Population TOTAL	Basic Population TOTAL	Basic Population TOTAL	Basic Population TOTAL	Basic Population TOTAL	Basic Population TOTAL		
1	Albion-Little River FPD 1,447 1.58%				21,728 11,327 33,054.72	20,390 10,629 31,019.40	17,981 9,373 27,354.13							60,099 31,329 91,428.25					
2	Anderson Valley CSD 3,189 3.48%				21,728 24,963 46,690.58	20,390 23,426 43,815.65	17,981 20,658 38,638.36							60,099 69,046 129,144.59					
3	Brooktrails CSD 3,483 3.80%				21,728 27,264 48,991.93	20,390 25,585 45,975.29	17,981 22,562 40,542.81							60,099 75,411 135,510.03					
4	Comptche CSD 521 0.57%				21,728 4,078 25,806.27	20,390 3,827 24,217.26	17,981 3,375 21,355.74							60,099 11,280 71,379.27					
5	Covelo FPD 2,750 3.00%				21,728 21,526 43,254.22	20,390 20,201 40,590.87	17,981 17,814 35,794.63							60,099 59,541 119,639.72					
6	Elk CSD 390 0.43%				21,728 3,053 24,780.84	20,390 2,865 23,254.98	17,981 2,526 20,507.15							60,099 8,444 68,542.97					
7	Fort Bragg City FD Fort Bragg 7,537 16.71%				21,728 119,815 163,270.81	20,390 112,437 153,217.55	17,981 99,152 135,113.25							60,099 331,404 451,601.61					
8	Fort Bragg Rural FPD Fire Authority ⁽⁴⁾ 7,770				21,728	20,390	17,981							60,099					
9	Hopland FPD 1,965 2.15%				21,728 15,381 37,109.47	20,390 14,434 34,824.48	17,981 12,729 30,709.60							60,099 42,545 102,643.55					
10	Leggett Valley FPD 461 0.50%				21,728 3,609 25,336.61	20,390 3,386 23,776.52	17,981 2,986 20,967.07							60,099 9,981 70,080.20					
11	Little Lake FPD (Willits) 9,156 9.99%				21,728 71,667 93,394.57	20,390 67,254 87,643.88	17,981 59,307 77,287.81							60,099 198,227 258,326.26					
12	Long Valley FPD (Laytonville) 2,574 2.81%				21,728 20,149 41,876.54	20,390 18,908 39,298.03	17,981 16,674 34,654.55							60,099 55,730 115,829.12					
13	Mendocino FPD 2,848 3.11%				21,728 22,293 44,021.33	20,390 20,921 41,310.75	17,981 18,449 36,429.45							60,099 61,663 121,761.53					
14	Piercy FPD 131 0.14%				21,728 1,025 22,753.46	20,390 962 21,352.43	17,981 849 18,829.42							60,099 2,836 62,935.31					
15	Potter Valley CSD 1,981 2.16%				21,728 15,507 37,234.72	20,390 14,552 34,942.02	17,981 12,832 30,813.24							60,099 42,891 102,989.98					
16	Redwood Coast FPD 1,788 1.95%				21,728 13,996 35,723.97	20,390 13,134 33,524.29	17,981 11,582 29,563.04							60,099 38,712 98,811.30					
17	Redwood V-Calpella FD 7,106 7.76%				21,728 55,624 77,351.69	20,390 52,199 72,588.83	17,981 46,031 64,011.68							60,099 153,853 213,952.20					
18	South Coast FPD 1,777 1.94%				21,728 13,910 35,637.86	20,390 13,053 33,443.49	17,981 11,511 29,491.78							60,099 38,474 98,573.13					
19	Ukiah City FD Ukiah Valley 16,499 37.38%				21,728 268,036 311,492.47	20,390 251,532 292,312.74	17,981 221,811 257,772.66							60,099 741,379 861,577.87					
20	Ukiah Valley FPD Fire Authority ⁽⁴⁾ 17,744				21,728	20,390	17,981							60,099					
21	Westport VFC 278 0.30%				21,728 2,176 23,904.14	20,390 2,042 22,432.26	17,981 1,801 19,781.65							60,099 6,019 66,118.05					
22	Whale Gulch VFC 208 0.23%				21,728 1,628 23,356.20	20,390 1,528 21,918.05	17,981 1,347 19,328.21							60,099 4,503 64,602.46					
(truncation manual adj: UVFA +/- cents to balance as indicated) →					0.1810			0.3099			0.1059						0.5968		
Totals:					91,601 100%	478,017 717,025 1,195,042.40	448,583 672,875 1,121,458.77	395,578 593,368 988,946.23							1,322,179 1,983,268 3,305,447.40				
Percent of quarterly funding:					40% 60%	40% 60%	40% 60%							40% 60%					

Topics for August 25 special meeting

Please plan on noticing this meeting.

Topics include:

- 1). BBQ debrief and thoughts for next year
- 2). Fundraising
- 3). 501(c)3 to manage all donations, methodology and personnel for District/Auxiliary interaction

Hello Stacey,

I am requesting to use station 812 on 9/12/26 from 1100 to 1300 plus set up and clean up for Morgan's first birthday party.

Please let me know if this works!

Thank you so much!

Madelyn Crowningshield