



REDWOOD VALLEY-CALPELLA FIRE DISTRICT

Delbert Phelps Fire House
8481 East Road
Redwood Valley CA 95470
Phone: 707-485-8121

www.redwoodvalleycalpellafire.org

BOARD OF DIRECTORS

Joe Cooper

Stephanie Dunken

Ryan Mayfield

Russel Odell

James Tusso

REGULAR MEETING

Thursday, June 11, 2026 at 6:00PM

Any person who requires a disability related modification or accommodation in order to participate in a public meeting should make such a request to Jessica Keizer, Board Clerk, for immediate consideration.

1. Opening Business

1.1 Call to Order

1.2 Pledge of Allegiance

1.3 Roll Call

2. Public Comment (GC §54954.3)

This portion of the meeting is reserved for persons wishing to address the Board on any matter not on the agenda. Any matter that requires Board action will be referred to staff for a report and action at a subsequent Board meeting.

3. Agenda Amendments (GC §54954.2) – Discussion/Action

4. Consent Calendar

(Consent calendar items will be enacted upon by one motion. There will be no separate discussion on items unless a Board Member, Staff, or member of the public requests removal of the item for separate action.)

4.1 Minutes: Approve Regular Board Meeting Minutes of May 14, 2026

4.2 Payroll: Approve Payroll 26, 9 and 10 in the amount of: \$ 27,026.60

4.3 Expenditures: Approve Expenditures for April in the Amount of:

General Fund with CalCard Details: \$ 24,528.40

5. **Special Order of the Day –**
Introduction of Duty Officer - Chase Taber

6. **Action Items – Discussion/Action**
 - 6.1 Review information to amend the formula in which Measure P is disbursed among the Districts. Special guest Emily Tecchio will present the proposed changes and also The potential future of Measure P funding. -Discussion/Action

7. **Board of Directors and Administrative Reports – Information/Discussion**
(No action will be taken on any questions raised by the Board at this time.)
 - 7.1 Board of Directors Report
Human Resources Committee (Ad Hoc – Dunken and Odell)

 - 7.2 Board of Directors Report
Mid Year Budget Committee (Dunken and Odell)

 - 7.2 Fire Chief Report

 - 7.3 Volunteers Reports (Fire Marshal, Training Officer and Safety Officer)

 - 7.4 Volunteer Association Report

8. **Correspondence – Information**

9. **Request for Future Agenda Items**

10. **Closed Session: Government Code §54957**
 - 10.1 Interim Fire Chief Performance Review: Government Code §54957

11. **Open Session**
 - 11.1 Report on Closed Session: Government Code §54957.1

12. **Adjournment**

Next Regularly Scheduled Board Meeting



**REDWOOD VALLEY-CALPELLA FIRE DISTRICT
BOARD OF DIRECTORS REGULAR MEETING
MINUTES
May 14, 2026**

Item 4.1

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1. Opening Business

1.1 Call to Order

The meeting was called to order by Chair Dunken at 5:59 PM.

1.2 Pledge of Allegiance

1.3 Roll Call

X Director Cooper X Chair Dunken X Director Mayfield X Director Odell X Director Tusó

Staff present: Jessica Keizer

2. Public Comment (GC §54954.3)

None

3. Agenda Amendments (GC §54954.2)

Amendment to 6.1 noted for the correct amount of the transfer listed should read \$213,082.86.

Director Tusó made a motion, seconded by Director Odell, to approve the amended amount.

Ayes: Cooper, Mayfield, Odell, Tusó, Dunken

Noes:

Absent:

Abstain:

Motion passes

4. Consent Calendar

4.1 Minutes: Approve Regular Board Meeting Minutes of April 9, 2026

4.2 Payroll: Approve Payroll 26, 8, and 7 in the amount of: \$ 25,364.14

4.3 Expenditures: Approve Expenditures for April in the Amount of:

General Fund with CalCard Details: \$ 44,733.49



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Director Mayfield made a motion, seconded by Director Cooper, to approve the consent calendar.

Ayes: Cooper, Mayfield, Odell, Tusso, Dunken

Noes:

Absent:

Abstain:

Motion passes

5. Discussion Items –

None

6. Action Items – Discussion/Action

6.1 Approve Resolution 2026-03 for Funds Transfer From General Fund to the Equipment Fund in the Amount of \$213,082.86. Discussion/Action

Resolution 2026-03 was discussed and the Board of Directors of the authorized the transfer of funds received from the previous sales of fixed assets (\$108,335) and 50% of the Measure P sales tax revenues received through May of 2026 (\$104,747.86), from the General Fund = 3540 to the Fire Equipment Trust Fund = 2110 in the amount of \$213,082.86.

Director Odell made a motion, seconded by Director Mayfield, to approve Resolution 2026-03.

Ayes: Cooper, Mayfield, Odell, Tusso, Dunken

Noes:

Absent:

Abstain:

Motion passes

6.2 Proposed Action Plan for Water Tender 6291. Discussion/Action

Staff requests that the Board consider authorizing the Chief to arrange the early payoff of the Kenworth 3000 gal water tender lease in the amount of \$415,088.79, resulting in an estimated savings of \$63,653.07 in future interest costs. A discussion ensued regarding the proposed saved funds in the future. Chairperson Dunken expressed the need for directing funds towards the upkeep of the facilities. It was decided that the Board would like to see a Capital Improvement Plan established in the next couple of months to address this.



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**Director Cooper made a motion, seconded by Director Odell, to approve the plan to utilize PG&E funding to arrange an early payoff of water tender 6291 and directed staff to develop a CIP plan.
Roll Call Vote**

Ayes: Cooper, Mayfield, Odell, Tusso, Dunken

Noes:

Absent:

Abstain:

Motion passes

6.3 Proposed Surplus of Slip in Unit From Utility 6242. Discussion/Action

Staff have identified a Cascade 250 ga Slip-in unit removed out of U6242 that is no longer needed due to the District's new Squad unit 6231, and the transition of Utility 6242 to a utility only. As a result, the slip-in unit has been removed and is ready for sale.

Director Mayfield made a motion, seconded by Director Odell, to approve the surplus and sale of the slip in unit from Utility 6242.

Ayes: Cooper, Mayfield, Odell, Tusso, Dunken

Noes:

Absent:

Abstain:

Motion passes

6.4 Acceptance of Mendocino County Fire Safe Council Micro Grant in the Amount of \$9,769.00 and Approval of Pump Purchase. Discussion/Action

Staff is pleased to announce that RVCFD has been chosen to be a recipient of funding from the Mendocino County Fire Safe Council Micro Grant in the amount of \$9,769.00 and is requesting approval to purchase 2 Darley Floating pumps in the approximate amount of 10,636.25.

Director Cooper made a motion, seconded by Director Tusso, to accept the grant funds from Mendocino County Fire Safe Council Micro Grant in the amount of \$9,769.00 and approve the pump purchase.

Ayes: Cooper, Mayfield, Odell, Tusso, Dunken

Noes:

Absent:

Abstain:

Motion passes



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6.5 Acceptance of Donation from the Redwood Valley-Calpella Fire Department Volunteers in the Amount of \$10,036.19 for the Purchase of PPE. Discussion/Action

The Redwood Valley-Calpella Fire Department Volunteers have donated \$10,036.19 to the District for the purchase of necessary PPE Items for the upcoming wildland fire season. These funds are to pay for the purchase of new wildland dual compliant pants as well as new wildland gloves.

Director Tusso made a motion, seconded by Director Mayfield, to accept the donated funds from the Volunteers in the amount of \$10,036.19 and approve the purchase of PPE items.

Ayes: Cooper, Mayfield, Odell, Tusso, Dunken

Noes:

Absent:

Abstain:

Motion passes

6.6 Proposed Volunteer Stipends for the Positions of Interim Fire Chief and Operations Battalion Chief. Discussion/Action

A discussion was held regarding setting the appropriate stipend amount in regards to the positions of Interim Fire Chief and Operations Battalion Chief that are currently being filled by Volunteers. It was decided the Interim Fire Chief stipend amount will be \$1,000.00 monthly and the Operation Battalion Chief stipend amount will be \$780.00 monthly.

Director Cooper made a motion, seconded by Director Odell, to approve the monthly stipend amounts of \$1,000.00 and 780.00.

Ayes: Cooper, Mayfield, Odell, Tusso, Dunken

Noes:

Absent:

Abstain:

Motion passes



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6.7 Review and Approve the Preliminary Budget for fiscal year 2026/27 per H&SC§13890 and Direct Staff to Set a Public Hearing to Adopt the Final Budget for the Regular Board of Directors Meeting, July 9, 2026 - Discussion/Action

The preliminary 2026-2027 Budget was presented. After discussion some increases were made to the following categories: Facilities, Training, and PPE and a decrease to Salaries. An updated version will be available for review in the District Office.

Director Odell made a motion, seconded by Director Cooper, to approve the preliminary Budget for fiscal year 2026/27 with the updates made during the meeting and directed staff to set a Public Hearing to adopt the final Budget at the Regular Board Meeting on July 9, 2026.

Ayes: Cooper, Mayfield, Odell, Tusso, Dunken

Noes:

Absent:

Abstain:

Motion passes

An additional emergency item was identified during the budget review. It was found that the new squad 6231 was not outfitted with a bumper and winch combo necessary. It was determined that due to safety issues this is an immediate necessity that needs to be addressed now and not wait for future funding.

Director Tusso made a motion, seconded by Director Mayfield, to approve the purchase of a bumper and winch using funds from the Equipment Trust Fund not to exceed \$10,000.00

Ayes: Cooper, Mayfield, Odell, Tusso, Dunken

Noes:

Absent:

Abstain:

Motion passes

7. Board of Directors and Administrative Reports – Information/Discussion
(No action will be taken on any questions raised by the Board at this time.)

7.1 Board of Directors Report
Human Resources Committee (Ad Hoc - Dunken and Odell)

Nothing to report.



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**7.2 Board of Directors Report
Mid Year Budget Committee (Ad Hoc - Dunken and Odell)**

Completed the preliminary draft for the upcoming budget as presented at the meeting.

7.3 Fire Chief Report -

The Fire Chief's report highlighted:

April Total calls: Total incidents: 61 Medical: 35 - 61% Hazardous situation: 2 - 3%
Non-emergency: 12 - 23% May, 2026 Fire: 4 - 8% Agency Assist: 1 - 2% Public service: 6 - 11 %
Rescue: 1 - 2%

Awards dinner Saturday May 16, 2026

The Duty Officer (DO) position has been Filled by Acting FAE Chase Taber.

Filling the A-shift, FAE Taber started on 5/4/2026. Back up has been arranged during his onboarding to provide acclimation to duty officer responsibilities.

Upcoming training includes:

Focus on wildland fire fighting basics: Progressive hose lays, hand lines, direct indirect attack, communications, fire shelters, WUI training, Rural water supply, wilderness medicine.

Out Of County: Crew is finishing out of county preparedness and certification.

Regional Training opportunities: ▪ Search and Rescue HELI-ops training at Lake Mendocino 5/15-17/2026. ▪ Trauma Expo 5/15/2026 AHUV ▪ WUI training Hopland 5/30/2026 led by CalFire with multiple local agencies participating. ▪ BLSO (basic life support Obstetrics)- class to be held CTHP this September.

Potter Valley Parade, BBQ and Rodeo RVCFD will be participating in the annual parade and providing medical support. o Many thanks to Potter for providing coverage to RVCFD during our BBQ.

7.4 Volunteers Reports (Fire Marshal, Training Officer and Safety Officer)

Fire Marshal- Fire Marshal Keizer updated the Board on current permits and projects underway in our District. State inspections are wrapping up and near completion. There has been an uptick in weed complaints and concerns.

Training Officer- Highlights of current training that is scheduled in preparation for wildland fire season.



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Safety Officer- Thanks to a donation from the Volunteers there will be some new wildland gear purchased.

7.5 Volunteer Association Report-

The Volunteer Association highlighted the upcoming events- Annual BBQ July 18th
The annual scholarship was awarded this year to Rylee Howe.

8. Correspondence – Information

None

9. Request for Future Agenda Items

None

10. Closed Session: Government Code §54957 7:21 PM

Closed session was entered into at 7:21 PM

10.1 Fire Chief: Government Code §54957. (b)(1)

11 Open Session reconvened at 7:48PM

11.1 Report on Closed Session: Government Code §54957.1

No actions were taken. It was reported that the Ad Hoc Human Resources Committee will set a meeting to go over the next steps for hiring a Fire Chief.

12. Adjournment at 7:48PM

There being no further business to come before the Board the meeting was adjourned at 7:48PM.
The next Regular Board Meeting will be June 11, 2026 at 6:00 PM

Stephanie Dunken, Chair

Jessica Keizer, Clerk

Redwood Valley Calpella Fire District

Payroll details report

From May 01, 2026 to May 31, 2026 for all employees from all locations

Pay date	Name	Hours	Gross pay	Other pay	Employee taxes & deductions	Net pay	Employer taxes & contributions	Total payroll cost
Total		Gross 1050.75h	\$24,287.34		Employee taxes -\$5,361.32	\$17,693.82	Total \$2,739.26	\$27,026.60
		Regular Pay 551.75h	\$13,029.69		Federal Income Tax -\$2,575.37		Employer taxes \$2,128.71	
		FLSA OT 230h	\$2,681.58		Tax		Social Security \$1,505.82	
		Sick Pay	\$0.00		Social Security -\$1,505.82		Employer Medicare \$352.16	
		Vacation Pay 64h	\$1,545.12		Medicare -\$352.16		Employer CA ETT \$4.92	
		Strike Team Pay-Current	\$404.74		CA Income Tax -\$612.23		CA SUI Employer \$265.81	
		Safety Officer Stipend	\$250.00		CA State Disability Ins -\$315.74		Contributions \$610.55	
		Training Officer Stipend	\$500.00				CalPERS 457 Retirement \$610.55	
		Expense Reimbursement	\$0.00					
		Reimbursement	\$0.00					
		QRDO Stipend	\$600.00					
		Fire Marshal Stipend	\$500.00					
		1012 Seasonal FF (FAE) 42.5h	\$1,030.63					
		1013 Extra Hours 162.5h	\$3,745.58					
		Pretax deductions	-\$1,232.20					
		CalPERS 457 Retirement	-\$1,232.20					
		Adjusted gross	\$23,055.14					

Redwood Valley Calpella Fire District

Monthly Disbursements

May 2026

Date	Num	Vendor	Amount
001001 Equipment Trust			
05/29/2026	4429338	Pick-em Up Truck Store	-8,217.37
Total for 001001 Equipment Trust			-\$8,217.37
001002 Savings Bank - Checking			
05/07/2026	3867	AT&T	-134.11
05/07/2026	3868	Mendocino County Auditor-Controller	-8,412.51
05/07/2026	3869	Nick Barbieri Trucking	-1,512.91
05/07/2026	3870	S&L Controller Services	-1,654.14
05/22/2026	3880	Costco Wholesale	-65.00
05/22/2026	3881	PG&E	-1,155.65
05/22/2026	3882	Ukiah Trophies	-326.63
Total for 001002 Savings Bank - Checking			-\$13,260.95
TOTAL			-\$21,478.32

US Bank Cal Card

-\$3,050.08

Item 4.3

Cal Card Expenses \$ 3,050.08

Memo	Class	Charge	Payment	Balance	Type	Account
Amazon		13.45		-10,795.15	Expense	862170 Office Expense
Costco		29.95		-10,781.70	Expense	862090 Station Supplies
Xfinity		94.00		-10,751.75	Expense	862170 Office Expense
Bootbarn.com J.Cooper		391.94		-10,657.75	Expense	862050 Clothing & PPE
Boot Barn A, Briggs		388.34		-10,265.81	Expense	862050 Clothing & PPE
Amazon		25.86		-9,877.47	Expense	862170 Office Expense
Boot Barn A. Bozzoli		388.34		-9,851.61	Expense	862050 Clothing & PPE
AT&T		181.42		-9,463.27	Expense	862060 Communications 862130 Structures and Grounds
HomeDepot		73.19		-9,281.85	Expense	Maintenance
Amazon		8.83		-9,208.66	Expense	862170 Office Expense
Hilton		192.55		-9,199.83	Expense	862250 Trans & Travel
Southwest Airlines		1,297.20		-9,007.28	Expense	862250 Trans & Travel
FDAC			565.00	-7,710.08	CC-Credit	862187 Education & Training
Amazon		45.91		-8,275.08	Expense	862170 Office Expense
WCI Waste Solutions		131.10		-8,229.17	Expense	862090 Station Supplies
Google Workspace		117.60		-8,098.07	Expense	862170 Office Expense
Streamline		215.60		-7,980.47	Expense	862170 Office Expense
USPS		19.80		-7,764.87	Expense	862050 Clothing & PPE

Redwood Valley Calpella Fire District

Budget vs. Actuals: FYE 2026 - FY26 P&L

July 2025 - June 2026

	TOTAL					
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET	% REMAINING
Income						
821110 Current Secured Taxes		335,000.00	-335,000.00	335,000.00		100.00 %
821120 Current Unsecured Taxes		10,000.00	-10,000.00	10,000.00		100.00 %
821130 Supplemental Roll Taxes		2,000.00	-2,000.00	2,000.00		100.00 %
821300 Special Tax (Fire Assessments)		269,000.00	-269,000.00	269,000.00		100.00 %
821500 Sales & Use Tax		280,000.00	-280,000.00	280,000.00		100.00 %
821510 Prop 172 - Sales Tax - Public Safety		22,000.00	-22,000.00	22,000.00		100.00 %
822612 Burn Permits	900.00		900.00	-900.00		
825481 Homeowners Exemption		1,750.00	-1,750.00	1,750.00		100.00 %
825490 State Other	142,114.82	166,000.00	-23,885.18	23,885.18	85.61 %	14.39 %
825670 Federal Other		25,000.00	-25,000.00	25,000.00		100.00 %
826175 Plans & Inspections	5,706.50	10,000.00	-4,293.50	4,293.50	57.07 %	42.94 %
826199 Emergency Response	5,372.25	2,750.00	2,622.25	-2,622.25	195.35 %	-95.35 %
826390 Other Charges		500.00	-500.00	500.00		100.00 %
827700 Other	5,585.77	22,000.00	-16,414.23	16,414.23	25.39 %	74.61 %
827707 Donations	2,824.04	8,500.00	-5,675.96	5,675.96	33.22 %	66.78 %
827800 Other - Services Provided	54,696.25	72,500.00	-17,803.75	17,803.75	75.44 %	24.56 %
827900 Grant Revenue	1,648.44	13,550.00	-11,901.56	11,901.56	12.17 %	87.83 %
Total Income	\$218,848.07	\$1,240,550.00	\$ -1,021,701.93	\$1,021,701.93	17.64 %	82.36 %
GROSS PROFIT	\$218,848.07	\$1,240,550.00	\$ -1,021,701.93	\$1,021,701.93	17.64 %	82.36 %
Expenses						
861000 Payroll Expenses						
861011 Salaries	198,300.54	389,500.00	-191,199.46	191,199.46	50.91 %	49.09 %
861012 Salaries - Extra Help	59,085.46	110,000.00	-50,914.54	50,914.54	53.71 %	46.29 %
861013 Overtime	50,709.91	46,000.00	4,709.91	-4,709.91	110.24 %	-10.24 %
861014 Misc. Salaries - Strike Team	37,649.00	87,650.00	-50,001.00	50,001.00	42.95 %	57.05 %
861021 Contribution Employee Investment	6,966.61	17,000.00	-10,033.39	10,033.39	40.98 %	59.02 %
861022 Payroll Taxes - SS, Medicare and SUI	31,266.30	54,150.00	-22,883.70	22,883.70	57.74 %	42.26 %
861030 Employee Insurance	33,521.01	57,200.00	-23,678.99	23,678.99	58.60 %	41.40 %
861035 Worker's Comp	37,209.13	40,000.00	-2,790.87	2,790.87	93.02 %	6.98 %
Wages						
Paid time off	1,590.66		1,590.66	-1,590.66		
Total Wages	1,590.66		1,590.66	-1,590.66		
Wages (deleted)	0.00		0.00	0.00		
Total 861000 Payroll Expenses	456,298.62	801,500.00	-345,201.38	345,201.38	56.93 %	43.07 %
862050 Clothing & PPE	7,488.88	25,000.00	-17,511.12	17,511.12	29.96 %	70.04 %
862060 Communications	2,203.85	5,000.00	-2,796.15	2,796.15	44.08 %	55.92 %
862080 Emergency Meals and Hydration Supplies	690.03	3,000.00	-2,309.97	2,309.97	23.00 %	77.00 %
862090 Station Supplies	3,447.26	5,500.00	-2,052.74	2,052.74	62.68 %	37.32 %
862101 Insurance - General/Liability/Auto	13,047.00	30,000.00	-16,953.00	16,953.00	43.49 %	56.51 %
862120 Apparatus and Equipment Maintenance	7,083.71	35,000.00	-27,916.29	27,916.29	20.24 %	79.76 %
862130 Structures and Grounds Maintenance	6,746.15	10,000.00	-3,253.85	3,253.85	67.46 %	32.54 %
862140 Medical Supplies	2,774.85	4,200.00	-1,425.15	1,425.15	66.07 %	33.93 %
862150 Memberships	4,335.00	4,500.00	-165.00	165.00	96.33 %	3.67 %
862170 Office Expense	5,992.18	11,000.00	-5,007.82	5,007.82	54.47 %	45.53 %
862181 Auditing Expense	2,600.00	5,200.00	-2,600.00	2,600.00	50.00 %	50.00 %
862183 Legal	1,384.32	5,000.00	-3,615.68	3,615.68	27.69 %	72.31 %
862185 Medical Evaluations	300.00	3,700.00	-3,400.00	3,400.00	8.11 %	91.89 %
862187 Education & Training	5,675.33	15,000.00	-9,324.67	9,324.67	37.84 %	62.16 %
862189 Professional & Special Services	19,786.08	31,800.00	-12,013.92	12,013.92	62.22 %	37.78 %

Redwood Valley Calpella Fire District

Item 4.3

Budget vs. Actuals: FYE 2026 - FY26 P&L

July 2025 - June 2026

	TOTAL					
	ACTUAL	BUDGET	OVER BUDGET	REMAINING	% OF BUDGET	% REMAINING
862190 Publication & Legal Notices	1,305.09	2,000.00	-694.91	694.91	65.25 %	34.75 %
862200 Rent & Leases - Equipment	547.40	900.00	-352.60	352.60	60.82 %	39.18 %
862220 Small Tools & Instruments	41,424.32	55,000.00	-13,575.68	13,575.68	75.32 %	24.68 %
862239 Spec. Department Expense	1,854.48	9,000.00	-7,145.52	7,145.52	20.61 %	79.39 %
862250 Trans & Travel	8,946.95	22,000.00	-13,053.05	13,053.05	40.67 %	59.33 %
862260 Utilities	10,640.29	16,500.00	-5,859.71	5,859.71	64.49 %	35.51 %
863113 Payments to Other Govt. Agencies	4,688.06	18,410.00	-13,721.94	13,721.94	25.46 %	74.54 %
863310 Interest Expense		22,677.00	-22,677.00	22,677.00		100.00 %
864370 F/A Equipment	166,890.43	180,000.00	-13,109.57	13,109.57	92.72 %	7.28 %
Bank Charges & Fees	10.00		10.00	-10.00		
Reimbursements	53.00		53.00	-53.00		
Reimbursement	691.90		691.90	-691.90		
Total Reimbursements	744.90		744.90	-744.90		
Total Expenses	\$776,905.18	\$1,321,887.00	\$ -544,981.82	\$544,981.82	58.77 %	41.23 %
NET OPERATING INCOME	\$ -558,057.11	\$ -81,337.00	\$ -476,720.11	\$476,720.11	686.10 %	-586.10 %
Other Income						
824100 Interest		6,000.00	-6,000.00	6,000.00		100.00 %
Gain(Loss) on Sale of Equipment	124,150.00	100,000.00	24,150.00	-24,150.00	124.15 %	-24.15 %
Total Other Income	\$124,150.00	\$106,000.00	\$18,150.00	\$ -18,150.00	117.12 %	-17.12 %
NET OTHER INCOME	\$124,150.00	\$106,000.00	\$18,150.00	\$ -18,150.00	117.12 %	-17.12 %
NET INCOME	\$ -433,907.11	\$24,663.00	\$ -458,570.11	\$458,570.11	-1,759.34 %	1,859.34 %

Redwood Valley Calpella Fire District

Statement of Financial Position

As of May 31, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
001000 Funds held by County	835,940.24
001001 Equipment Trust	112,524.93
001002 Savings Bank - Checking	61,991.98
001003 Petty Cash	0.00
Total for Bank Accounts	\$1,010,457.15
Accounts Receivable	
001075 Accounts Receivable (A/R)	1,231.71
Total for Accounts Receivable	\$1,231.71
Other Current Assets	
001050 Prepays	16,454.00
Payroll Refunds	0.00
Uncategorized Asset	0.00
Undeposited Funds	0.00
Total for Other Current Assets	\$16,454.00
Total for Current Assets	\$1,028,142.86
Fixed Assets	
001500 Land	20,000.00
001501 Buildings	449,301.62
001502 Vehicles	2,626,822.98
001510 Accumulated Depreciation	-1,421,542.01
Total for Fixed Assets	\$1,674,582.59
Total for Assets	\$2,702,725.45
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
003000 Accounts Payable (A/P)	5,530.35
003003 Active Card Integration	-1,894.96
Total for Accounts Payable	\$3,635.39
Credit Cards	
U.S. Bank Credit Card	3,050.08

Redwood Valley Calpella Fire District

Statement of Financial Position

As of May 31, 2026

	Total
Total for Credit Cards	\$3,050.08
Other Current Liabilities	
003001 Accrued Vacation	11,788.73
003002 Accrued Wages	0.00
Direct Deposit Payable	0.00
Due from County	0.00
Payroll Liabilities	
Add' Edwards Jones	0.00
Blue Shield PPO Silver Post-tax	1,652.54
CA FTB PIT	0.00
CalPERS 457 Retirement	0.00
CA PIT / SDI	0.00
CA SUI / ETT	182.03
Federal Taxes (941/944)	200.18
Garnishment - Child Support	0.00
RVCFD Retirement Contribution	0.00
Simple IRA - 4% Match	0.00
Total for Payroll Liabilities	\$2,034.75
Repayment	
CAL-Card Reimbursement	0.00
Total for Repayment	\$0.00
Total for Other Current Liabilities	\$13,823.48
Total for Current Liabilities	\$20,508.95
Total for Liabilities	\$20,508.95
Equity	
Balance Sheet Clearing Account	0.00
Net Position	
Equipment Fund Balance	137,622.00
General Fund Balance	459,803.37
Long-term Liabilities	-85,170.00
Net Investment in Fixed Assets	1,622,314.00
Total for Net Position	\$2,134,569.37
Retained Earnings	815,921.73
Net Revenue	-268,274.60
Total for Equity	\$2,682,216.50
Total for Liabilities and Equity	\$2,702,725.45

DRAFT Proposal (v3.0)

1/8/2026

Measure P (.25% STx) Fire Funding		Fixed Percent
Agencies → 22		
EXAMPLE Meas P Revenues →		1,000,000.00
<i>District/Agency</i>	<i>JPA</i>	
1 Albion-Little River FPD		2.4894%
2 Anderson Valley CSD		3.5163%
3 Brooktrails CSD		3.6896%
4 Comptche CSD		1.9435%
5 Covelo FPD		3.2575%
6 Elk CSD		1.8663%
7 Fort Bragg City FD	<i>Fort Bragg</i>	6.0792%
8 Fort Bragg Rural FPD	<i>Fire Authority⁽⁴⁾</i>	6.2169%
9 Hopland FPD		2.7948%
10 Leggett Valley FPD		1.9081%
11 Little Lake FPD (Willits)		7.0337%
12 Long Valley FPD (Laytonville)		3.1538%
13 Mendocino FPD		3.3153%
14 Piercy FPD		1.7136%
15 Potter Valley CSD		2.8042%
16 Redwood Coast FPD		2.6904%
17 Redwood V-Calpella FD		5.8254%
18 South Coast FPD		2.6839%
19 Ukiah City FD	<i>Ukiah Valley</i>	11.3624%
20 Ukiah Valley FPD	<i>Fire Authority⁽⁴⁾</i>	12.0964%
21 Westport VFC		1.8002%
22 Whale Gulch VFC		1.7590%
<small>(any small rounding adjustments +/- to Ukiah)</small>		0.0001%
Fire Agencies TOTAL portion →		90.0000%
Fire Safe Council portion →		10.00%

Fact Sheet #1 for Fire Agencies on Citizen Initiative Campaigns: Funding and Activity 10/1/25

In California, state law broadly prohibits public agencies from spending public funds to advocate for or against a candidate or ballot measure, with significant penalties for misuse. While strictly partisan political advocacy is forbidden, agencies may use public resources for purely factual and impartial informational activities.

Permitted informational activities

Public agencies are allowed to use public funds for informational purposes, as long as the communication is accurate, fair, and impartial. Permitted activities include:

- Providing a fair presentation of relevant facts to help voters make an informed decision.
- Preparing impartial staff reports and analyses, polling – before the “campaign” begins.
- Communicating through regular agency channels, like a newsletter, in a neutral, fact-based tone.
- Holding open public meetings where the governing body can take a position on a measure, allowing all perspectives to be heard.

Prohibitions on using public funds

- **Express advocacy:** A public agency is explicitly prohibited from using public money for communications that contain express advocacy words, such as "Vote For," "Elect," "Vote Against," or "Reject".
- **Partisan campaigning:** State and local officials and employees are banned from using public resources—including staff time, equipment, and supplies—for partisan campaign or personal purposes.
- **Influencing voters:** Beyond express advocacy, the California Supreme Court has affirmed that public funds cannot be used for communications whose "style, tenor, and timing" are clearly designed to influence an election outcome. This standard is based on set forth in *Stanson v. Mott (1976)*, reaffirmed in *Vargas v. City of Salinas (2009)*.
- **Mass mailings:** An agency cannot use public funds for mass mailings that feature an elected official within 60 days of their election, with some exceptions. This restriction is designed to prevent incumbents from having an unfair advantage.

Proposed Ballot Measure - Info Gathering

2020 Census Population:	91,601	8/25/25
Ballot measure drive signatures:	6,000	
Ballot Measure Cost estimate:	\$ 60,000	

--- Proportional CALCULATIONS ---

	District/Agency Name	JPA	Population	JPA's	percent	Signatures	Cost share
1	Albion-Little River FPD		1,447		1.580%	95	948
2	Anderson Valley CSD		3,189		3.481%	209	2,089
3	Brooktrails CSD		3,483		3.802%	228	2,281
4	Comptche CSD		521		0.569%	34	341
5	Covelo FPD		2,750		3.002%	180	1,801
6	Elk CSD		390		0.426%	26	255
7	Fort Bragg City FD	<i>Fort Bragg</i>	7,537				
8	Fort Bragg Rural FPD	<i>Fire Authority⁽³⁾</i>	7,770	15,307	16.710%	1,003	10,026
9	Hopland FPD		1,965		2.145%	129	1,287
10	Leggett Valley FPD		461		0.503%	30	302
11	Little Lake FPD (Willits)		9,156		9.995%	600	5,997
12	Long Valley FPD (Laytonville)		2,574		2.810%	169	1,686
13	Mendocino FPD		2,848		3.109%	187	1,865
14	Piercy FPD		131		0.143%	9	86
15	Potter Valley CSD		1,981		2.163%	130	1,298
16	Redwood Coast FPD		1,788		1.952%	117	1,171
17	Redwood V-Calpella FD		7,106		7.758%	465	4,655
18	South Coast FPD		1,777		1.940%	116	1,164
19	Ukiah City FD	<i>Ukiah Valley</i>	16,499				
20	Ukiah Valley FPD	<i>Fire Authority⁽³⁾</i>	17,743	34,242	37.382%	2,243	22,429
21	Westport VFC		278		0.303%	18	182
22	Whale Gulch VFC		208		0.227%	14	136
Totals:			91,601		100.000%	6,000	60,000

NOTES: