

**CONFIRE**

STAFF REPORT

DATE: September 22, 2026
FROM: Nathan Cooke
Executive Director
TO: CONFIRE Board of Directors

SUBJECT: CONFIRE Foundation Update and Authorization to Proceed

Recommendation

Staff recommends that the Board of Directors:

1. Receive and file an update on the formation of the CONFIRE Foundation; and
2. Authorize the Executive Director to complete the remaining actions reasonably necessary to establish and operationalize the CONFIRE Foundation, including applying for federal recognition of tax-exempt status under Internal Revenue Code Section 501(c)(3), completing applicable California tax-exemption and charitable registration requirements, establishing bank accounts, obtaining appropriate insurance, and completing other required federal, state, and local registrations and filings.
3. Direct the CONFIRE JPA Chair of the Board of Directors to select a single Board Director or Administrative Committee member to serve on the CONFIRE Foundation Board of Directors.

Background Information

The CONFIRE Foundation is before the Board because the nonprofit corporation has been legally formed and now requires the remaining governance, tax-exemption, registration, banking, insurance, and administrative steps necessary to become operational. The requested authorization will allow those remaining organizational activities to proceed following the Board's prior approval to establish the Foundation.

The Board of Directors authorized the establishment of the CONFIRE Foundation on February 24, 2026, to create a separate charitable organization capable of receiving and administering private philanthropic resources in support of CONFIRE's broader public-safety mission. Potential charitable activities include emergency communications, Emergency Medical Services (EMS), ambulance transport, emergency preparedness, public-safety training, technology, equipment, and related community-benefit programs.

The Foundation is intended to complement CONFIRE JPA's governmental and operational responsibilities while operating as a separate nonprofit public benefit corporation. This structure will provide a mechanism for individuals, businesses, foundations, philanthropic organizations, and other partners to support charitable activities that advance the public-safety mission served by CONFIRE and its member agencies.

The principal corporate formation requirements are complete, including forming the California nonprofit public benefit corporation and establishing its federal taxpayer identity. The California Secretary of State has accepted and filed the Articles of Incorporation, the Foundation has obtained an Employer Identification Number from the Internal Revenue Service, and the Foundation's Incorporator has drafted proposed Bylaws for consideration.

The next organizational step is to establish the Foundation's governing Board of Directors and convene its initial organizational meeting. The Board will include representatives from designated stakeholder groups, as provided in the proposed Bylaws, with initial directors appointed or designated under the governing documents and applicable law. The Foundation Board will then consider adoption of the Bylaws and take the additional actions necessary to establish its governance and administrative operations.

The remaining external formation work consists primarily of completing the tax-exemption, charitable-registration, banking, insurance, and related administrative requirements necessary for the Foundation to operate. Following the initial organizational actions, the Foundation will seek federal recognition as a tax-exempt charitable organization under Section 501(c)(3) of the Internal Revenue Code and complete applicable California tax-exemption and charitable registration requirements.

The requested authorization will allow the Executive Director to complete these remaining organizational and administrative steps without requiring a separate CONFIRE Board action for each routine filing, registration, account-opening, insurance, or similar implementation action. Matters requiring separate Board approval by law, CONFIRE policy, budget authority, or the Foundation's governing documents would remain subject to the applicable approval process.

Fiscal Impact

Initial formation, filing, tax-exemption, registration, and startup costs are expected not to exceed \$1,000 and will be paid from Fund 5008 (Operations). This estimate does not include future professional services, insurance premiums, banking expenses, or other ongoing operating costs that may arise as the Foundation becomes operational.

The Foundation is intended to remain financially and legally separate from CONFIRE JPA, and this action does not establish an ongoing commitment of CONFIRE JPA resources to Foundation operations. Any future transfer or expenditure of CONFIRE

JPA funds, assets, personnel, or other resources for the Foundation beyond the startup activities authorized through this action will remain subject to applicable law, budget authority, Board action, and the Foundation's governing documents.

Attachments

- None