



CITY HALL

CITY OF ANGELS PO Box 667, 200 Monte Verda St. Suite B, Angels Camp, CA 95222 P: (209) 736-2181

DATE: May 6, 2025
TO: City Council
FROM: Michelle Gonzalez, Finance Director
RE: **RESOLUTION NO. 25-20 AUTHORIZING THE ROLLOVER OF CALAVERAS LOCAL FIRE PROTECTION TAX REVENUE BETWEEN 100 AND 110 PERCENT PER SEC 3.5709€ OF FY 2024-25 ESTIMATE**

RECOMMENDATION:

Adopt Resolution No. 25-20 authorizing the City of Angels Camp to retain, as a cash carryover, Measure A revenue received in FY 2024-25 that exceeds 100 percent but does not exceed 110 percent of the estimated sales tax revenue.

BACKGROUND:

Measure A, the Calaveras Local Fire Protection Sales Tax, provides vital funding for fire protection services across Calaveras County, including the City of Angels Camp. The ordinance governing the use and distribution of this tax (Section 3.5709(e) of the County Code) provides specific direction regarding the retention and return of revenue that exceeds annual estimates.

The FY 2024-25 estimate for countywide revenue from Measure A was \$2,550,000. As of the April 2025 distribution, the County has received \$2,462,221.69, representing 96.5% of the estimate, with two more distributions remaining (May and June). Staff anticipates total revenue will exceed both 100% and possibly 110% of the estimate.

DISCUSSION:

Section 3.5709 (E) of the ordinance allows agencies to retain revenue between 100% and 110% of the estimated annual amount as cash carryover, provided the agency formally notifies the County Auditor of this intent through board or council action. Retained funds must still be used for approved Measure A purposes.

If no action is taken, funds exceeding 100% of the estimate will revert to the countywide Calaveras Local Fire Protection Fund and be redistributed among all ten agencies in FY 2025-26. Therefore, timely council action is necessary to ensure the City of Angels retains this additional revenue for local use in future years.



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By adopting this resolution, the City will be eligible to retain up to 10% of the estimated revenue, about \$23,000 more than the base allocation, bolstering available resources for fire protection services in FY 2025-26.

FINANCIAL IMPACT:

Potential retention of up to \$23,000 in Measure A revenue for use in FY 2025-26.

ATTACHMENTS:

- Resolution No. 25-20



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